State of Hawaii
Department of Taxation

Joint Electronic Filing Program with the Internal Revenue Service

File Specifications and Record Layouts for Individual
Income Tax Returns

Tax Year 2006

Revised 11/27/06

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1. Introduction

The State of Hawaii offers electronic filing of individual income tax returns through an Internal Revenue Service (IRS) program that allows electronic filing of both the federal and state tax returns. Any tax practitioner or other professional interested in electronic filing of Hawaii individual income tax returns must be a participant in the federal e-file program.

The material in this publication will provide software developers and transmitters the necessary information for capturing and formatting Hawaii income tax return data. The file specifications and record layouts are in Section 17 of this publication.

Practitioners and transmitters of Hawaii electronic returns can refer to the Handbook for Electronic Filers of Hawaii Individual Income Tax Returns for procedures to file the federal and state return together.   The Handbook for Electronic Filers of Hawaii Individual Income Tax Returns will be at http://www.hawaii.gov/tax/ebiz/04pubef2.pdf by the time IRS begins accepting live returns.

Changes for tax year 2006:

Beginning January 1, 2007, only approved Software Developers will be allowed to electronically file N-11 and N-15 net income returns. Any returns submitted by non-approved software developers will be rejected.

Changed: **January 18, 2006**
- **Removed disqualification criteria for federal forms on the N-11 and N-15. Hawaii will accept returns with any federal attachments. References in the record layout to any unacceptable form, statement, attachment, etc. refer only to those that are a Hawaii form, statement, attachment, etc. that are not an allowable e-file form.**

Home Service Center: Fresno
Hawaii Acknowledgment: IRS State Acknowledgement

Same as last year:
Form N-11
Direct Deposit refund available only with Form N-11
No decedent returns

No 'state-only' returns

Record layouts for forms N-158, N-210, and N-615 have not been changed. Record layouts for W-2, W-2G, 1099G, and 1099R are based on the 2005 IRS layouts.

Updates: Generic record layout comments for Form N-11 and Form N-15 have been changed. Unformatted record layout identification for Schedule K-1 (Form N-20) has been changed. For details see section 18, File Specifications and Record Layouts, Summary of Changes to Record Layout.

Additions have been made to the reject codes. For details see section 20, Reject Codes, Summary of Changes to Reject Codes.

Mailing address for Form N-200V, *Individual Income Tax Payment Voucher,* has been changed. For details see section 7, Balance Due Returns.

2.   Electronic Filing Coordinator Information

Coordinator: Electronic Processing Section
E-mail address: tax.efile@hawaii.gov

Phone number: (808) 587-1740 or (808) 587-1741
Address: State of Hawaii Department of Taxation
                P.O. Box 259
                Honolulu, HI 96809-0259
                Attn: Electronic Processing Section

3.   Qualification Procedure

Hawaii will automatically accept all Electronic Return Originators (ERO) and transmitters located in Hawaii and all transmitters accepted by the IRS to submit returns to the Fresno Service Center. Software developers must submit an intent to provide software for the Hawaii e-file program to the Electronic Filing Coordinator and must pass Hawaii testing for e-file returns.

Electronic filers not located in the State of Hawaii who wish to submit Hawaii e-file returns may do so and must provide the Electronic Processing Coordinator a copy of IRS Form 8633 **upon the Coordinator's request**.

4.   Criteria for Taxpayer Participation

The following forms may be filed electronically for tax year 2006:

1. Form N-11, *Individual Income Tax Return Resident Filing Federal Return*
2. Form N-15, *Individual Income Tax Return Nonresident and Part-Year Resident*
3. Schedule X, *Tax Credits for Hawaii Residents*

4. Schedule CR, *Schedule of Tax Credits*
5. Form N-158, *Investment Interest Expense Deduction*
6. Form N-210, *Underpayment of Estimated Tax by Individuals, Estates, and Trusts*
7. Form N-312, *Capital Goods Excise Tax Credit*
8. Form N-334, *Renewable Energy Technologies Income Tax Credit*
9. Form N-334A, *Information Statement Concerning Renewable Energy Technologies Income Tax Credit*
10. Form N-615, *Computation of Tax for Children Under Age 14 Who Have Investment Income of More than $1,000*
11. Schedule K-1 (Form N-20), *Partner's Share of Income, Credits, Deductions, Etc.—2006*
12. Schedule K-1 (Form N-35), *Shareholder's Share of Income, Credits, Deductions, Etc.*
12. 1099G, *Certain Government and Qualified State Tuition Program Payments*
13. W-2, *Wage and Tax Statement*
14. W-2G, *Certain Gambling Winnings*
15. 1099R, *Distributions From Pensions, Annuities, Retirement or Profit-sharing Plans, IRAs, Insurance Contracts, etc*.
16. All federal forms

All exclusions from federal electronic filing also apply to Hawaii. Below are two of them. A complete list is in IRS Publication 1345, *Handbook for Electronic Filers of Individual Income Tax Returns*.

1. Amended returns.
2. Prior year returns.

Additionally, Hawaii will **not** accept electronic filing for any of the following:

1. Tax returns for decedents.
2. "State-Only" returns
3. Returns other than the N-11 and N-15
4. N-11 or N-15 returns with a Hawaii attachment other than those allowed
5. Non-calendar year filers
6. Returns without valid Social Security Numbers
7. A return attempting to correct a paper return that was filed
8. Final Hawaii tax return of the taxpayer
9. Any return that is not the first return for the tax year
10. Returns with a Schedule X that exceed certain limits for the various credits:
    - More than 8 regular exemptions and 4 children receiving DHS assistance for the Low Income Refundable Tax Credit,
    - More than one rental unit for the Low Income Household Renter's Credit, or
    - More than three providers for the Credit for Child and Dependent Care Expenses.

5. Calendar

Hawaii is accepting electronically filed returns for the 2006 tax year on the same schedule as the IRS.

- Begin Hawaii and IRS Acceptance Testing   November 30, 2006

    Software Developers must complete IRS testing before getting final approval from Hawaii.

- Hawaii begins to accept live returns   January 12, 2007
- Last day for timely filed live returns   April 20, 2007
- Last day for electronically filed returns   October 20, 2007

Note: These dates may be subject to change at any time.

Please see Section 16, Testing Procedure for more information on acceptance of software.

6. Signature and W-2 Requirements

There is no state equivalent of the IRS Form 8453, *U.S. Individual Income Tax Declaration for an IRS e-file Return*. **It is not needed because the act of electronically filing constitutes the taxpayer's signature.** However, the taxpayer must be informed of this by printing the declaration as part of the taxpayer's return. The declaration is provided in Section 11 General Software Requirements. Additionally, hard copies of W-2's should not be sent to the Department of Taxation when filing electronically.

7. Balance Due Returns

Hawaii will not accept any electronic payment methods. Checks should be made payable to "Hawaii State Tax Collector" and mailed to the Department of Taxation, Attn: Payment Section, P.O. Box 1530, Honolulu, HI 96806-1530, with Form N-200V, *Individual Income Tax Payment Voucher*. Each ERO is responsible for giving the taxpayer, Form N-200V and for instructing the taxpayer to submit by April 20, 2007.

Taxpayers should be informed that if payment is made April 21, 2007, the payment is considered late and penalty and interest may be assessed. In addition, they should be advised not to include the return or a copy of the return with the payment.

8. Refunds

Hawaii will be supporting direct deposit of refunds only for N-11 returns. Refund anticipation loans are neither supported nor prohibited. Taxpayers may request the refund check be direct deposited to their account, mailed to them, or may choose to credit all or a portion of it to the next year. If there is a problem with the refund, the taxpayer will be notified of any discrepancy.

9. Electronic Filing Program Publications & Forms

Participants must follow the IRS requirements, standards, policies and procedures in the following:

IRS PUBLICATION or FORM	TITLE
Publication 1345	Handbook for Electronic Return Originators of Individual Income Tax Returns
Publication 1345A	Filing Season Supplement for Electronic Return Originators
Publication 1346	Electronic Return File Specifications and Record Layouts for Individual Income Tax Returns

Publication 1436	Test Package for Electronic Filers of Individual Income Tax Returns
Form 8453	U.S. Individual Income Tax Declaration for an IRS e-file Return
Form 8633	Application to Participate in the IRS e-file Program
Form 9325	Acknowledgement and General Information for Taxpayers Who File Returns Electronically

Participants must follow State of Hawaii requirements, standards, policies and procedures in the following:

STATE PUBLICATION	TITLE
Publication EF-1	File Specifications and Record Layouts for Individual Income Tax Returns
Publication EF-2	Handbook for Electronic Filers of Hawaii Individual Income Tax Returns
Publication EF-3	Test Package for Electronic Filers of Individual Income Tax Returns

10. Hawaii Acknowledgement

The Hawaii acknowledgement informs transmitters that Hawaii return data has been rejected or retrieved and is being processed by the State of Hawaii, Department of Taxation ("DOTAX").   The acknowledgements will be handled through the IRS. Hawaii will acknowledge the receipt of each return from the IRS through the EMS (Electronic Management System) acknowledgment system. **Both Federal and State returns must be acknowledged. Do not assume an acknowledgment from the IRS means that Hawaii return data was received by the Department of Taxation.**

DOTAX will use the same format that is described by the IRS for all acknowledgements. EMS will process, validate, and route the files for the transmitter's to pick up when they pick up their Federal Acknowledgement. DOTAX's Acknowledgements are posted daily upon retrieval from the IRS.   The acknowledgement will indicate whether the return has been rejected or accepted for further processing into the DOTAX's computer system. An IRS acknowledgement refers only to the federal return; the state acknowledgement refers to the state return.

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Once the DOTAX has acknowledged an electronic return, transmitters must notify EROs of acceptance within five business days after receipt of acknowledgement from the Department of Taxation.

A DOTAX acknowledgement indicates that the return has been received and will be processed. Direct deposit refunds are normally issued within four weeks from the date of acknowledgement. Direct deposit refund taxpayers should be advised to wait at least five weeks from the date of acknowledgement before inquiring about his or her refund. Taxpayers whose refunds are issued via a paper check are advised to wait at least ten weeks from the date of acknowledgment before inquiring about his or her refund. A Hawaii indicator on the federal acknowledgement only indicates a DOTAX return was attached to the federal return. **It is not a Hawaii acknowledgement for the state return.**

REJECTION BY DOTAX

Transmitter must contact DOTAX regarding rejections, taxpayer problems or any other questions that may arise about the state acknowledgment.

A Hawaii return will not be rejected if the return is prepared using the DOTAX approved software and the return meets the criteria as defined in the 2006 Hawaii Error Reject Codes. All accepted Hawaii electronic returns (those that have been received and not rejected) will be processed.

The acknowledgement package will contain an ACK record for each return that is received. If a return was rejected, its ACK record will be followed by an ACKR reject record. Software developers should provide the ERO's with a list of Hawaii reject codes.

If rejected by Hawaii, a paper return must be submitted. A Hawaii electronic return cannot be filed electronically once rejected.

11. General Software Requirements

In addition to preparing a return in the format specified in Section 17, File Specifications and Record Layout, software used to prepare Hawaii returns electronically must:

1. Pass federal testing as specified in IRS, Publication 1436, *Test Package for Electronic Filers of Individual Income Tax Returns*.
2. Pass state testing as specified in the Hawaii *Test Package for Electronic Filers of Individual Income Tax Returns*, Publication EF-3.
3. Be able to print multiple copies of a tax return.
4. Produce complete tax returns on paper for the taxpayer's copy. The N-11 return, pages 1 – 4, or N-15 return, pages 1 - 4, generated by the software, needs to be approved by the Department of Taxation. Please send a hard copy of blank forms to the address below:
    > State of Hawaii
    > Department of Taxation
    > P. O. Box 259
    > Honolulu, HI 96809-0259
    > Attn: Technical Section

    If another company creates the form and that company has the Department of Taxation's approval, that approval is all that is needed. For questions regarding approval, please call (808) 587-1577 or e-mail to Tax.Technical.Section@hawaii.gov
5. Print the following taxpayer declaration as part of the taxpayer's copy of the return: "I understand and accept, pursuant to section 231-8.5, HRS, that filing this return electronically constitutes my signature to the return having the same validity and consequences as the actual signing of the return".

    The following statement may be printed above the taxpayer declaration: "The State of Hawaii, Department of Taxation, requires that the following acknowledgment be part of the electronic return:"

6. Print payment voucher, Form N-200V, if there is a balance due and remit the payment to the Oahu District Office.

7. Produce the correct electronic format for filing with the federal return to the IRS Fresno Service Center. Provide data validation and error checking to allow for complete and valid return information as stated in Sections 12 and 17 of this publication.

Allow only one Hawaii return and each attachment per taxpayer per year. The number of W-2's, W-2G's, 1099G's and 1099R's allowed is the same as the IRS.

12. Reject Criteria

Hawaii returns will be rejected under the following conditions:

- The return is indicated as a 'state-only' return.
- A numeric field contains non-numeric characters.
- A date is in the wrong format.
- The primary last name or address is missing.
- The spouse death date is after the filing date for Qualifying Widow(er) filing status.
- The state abbreviation code is invalid.
- A zip code is present, but the city and/or state is missing.
- The filing status code is invalid.
- There is invalid Header information in the generic or unformatted records.
- The return is filed under a unauthorized ETIN.

A list of Reject Codes can be found in Section 19 of this publication.

13. Software Edits for Form N-11

Most required edits for various fields are listed in the "Comments" column of the record layout in Section 17 of this publication. The following is additional information regarding edits for specific fields.

If the total itemized deductions are greater than $100,000 ($50,000 for married filing separately) the itemized deductions may be limited.   A worksheet to figure any limitation is provided below.

Form N-11 – Total Itemized Deductions Worksheet		
Instruction	Line	Value
Add the amounts on Form N-11, lines 21a to 21f	1	
Add the amounts on Form N-11, lines 21a and 21e, any gambling losses included on line 21f, and the amount of investment interest	2	
Line 1 minus line 2 (if the result is zero or less, **STOP HERE**; enter the amount from line 1 above on Form N-11, line 22)	3	
Multiply line 3 above by 80% (.80)	4	
Enter the amount from Form N-11, line 20	5	
Enter $100,000 ($50,000 if married filing separately)	6	

Line 5 minus line 6. (If the result is zero or less, **STOP HERE**; enter the amount from line 1 above on Form N-11, line 22.)	7	
Multiply line 7 by 3% (.03)	8	
Enter the SMALLER of line 4 or line 8.	9	
Divide line 9 by 3.0	10	
Line 9 minus line 10	11	
Total itemized deductions. Line 1 minus line 11. Enter the result here and on Form N-11, line 22.	12	

A.	The table below defines the Standard Deduction in the Signed Numeric Section of the Generic Record for Form N-11. It is for taxpayers who do not itemize their deductions and cannot be claimed as a dependent by another person.

Table for Standard Deduction Values – Line 22	
If the filing status is:	The standard deduction is:
Single	$1,500
Married Filing Jointly	1,900
Married Filing Separately	950
Head of Household	1,650
Qualifying Widow(er)	1,900

If the taxpayer can be claimed as a dependent and does not itemize deductions, the Standard Deduction is limited to the greater of $500 or earned income up to the full standard deduction for the filing status. The method to calculate the Standard Deduction is the same as the federal.

B.	The table below lists the exemption amount for disabled persons. A disabled person is one who qualifies as blind, deaf or totally disabled. The exemption is in lieu of the regular exemption of $1,040. If claimed, the additional exemptions for children or other dependents, or for being 65 or older are not allowed.

Table for Exemption Amount for Disabled Taxpayers – Line 24	
Situation:	Amount:
One individual (any filing status)	$ 7,000
Husband and Wife (non-disabled spouse under 65)	8,040
Husband and Wife (non-disabled spouse 65 or over)	9,080
Husband and Wife (both disabled)	14,000

C.	The field for "Taxes Withheld" must be at least equal to the sum of Hawaii withholding on all W-2, W-2G, 1099R and 1099G submitted. Electronic filing is allowed when Hawaii withholding is reported on other forms as long as the other forms are not required attachments to the N-11.

14. Software Edits for Form N-15

Most required edits for various fields are listed in the "Comments" column of the record layout in Section 17 of this publication. The following is additional information regarding edits for specific fields.

If the total itemized deductions are greater than $100,000 ($50,000 for married filing separately) the itemized deductions may be limited.   A worksheet to figure any limitation is provided below.

Form N-15 – Total Itemized Deductions Worksheet		
Instruction	Line	Value
Add the amounts on Form N-15, lines 37a to 37f	1	
Add the amounts on Form N-15, lines 37a and 37e, any gambling losses included on line 37f, and the amount of investment interest	2	
Line 1 minus line 2 (if the result is zero or less, **STOP HERE**; enter the amount from line 1 above on Form N-15, line 38)	3	
Multiply line 3 above by 80% (.80)	4	
Enter the amount from Form N-15, line 35, Column B	5	
Enter $100,000 ($50,000 if married filing separately)	6	
Line 5 minus line 6. (If the result is zero or less, **STOP HERE**; enter the amount from line 1 above on Form N-15, line 38.)	7	
Multiply line 7 by 3% (.03)	8	
Enter the SMALLER of line 4 or line 8.	9	
Divide line 9 by 3.0	10	
Line 9 minus line 10	11	
Total itemized deductions. Line 1 minus line 11. Enter the result here and on Form N-15, line 38.	12	

A.   The table below defines the Standard Deduction in the Signed Numeric Section of the Generic Record for Form N-15. It is for taxpayers who do not itemize their deductions and cannot be claimed as a dependent by another person.

Table for Standard Deduction Values – Line 39a	
If the filing status is:	The standard deduction is:
Single	$1,500
Married Filing Jointly	1,900

Married Filing Separately	950
Head of Household	1,650
Qualifying Widow(er)	1,900

If the taxpayer can be claimed as a dependent and does not itemize deductions, the Standard Deduction is limited to the greater of $500 or earned income up to the full standard deduction for the filing status. The method to calculate the Standard Deduction is the same as the federal.

If the taxpayer was a nonresident or dual-status alien during the tax year, the taxpayer cannot claim the standard deduction and must itemize any allowable deductions.

B.   The table below lists the exemption amount for disabled persons. A disabled person is one who qualifies as blind, deaf or totally disabled. The exemption is in lieu of the regular exemption of $1,040. If claimed, the additional exemptions for children or other dependents, or for being 65 or older are not allowed.

Table for Exemption Amount for Disabled Taxpayers – Line 41a	
Situation:	Amount:
One individual (any filing status)	$ 7,000
Husband and Wife (non-disabled spouse under 65)	8,040
Husband and Wife (non-disabled spouse 65 or over)	9,080
Husband and Wife (both disabled)	14,000

C.   The field for "Taxes Withheld" must be at least equal to the sum of Hawaii withholding on all W-2, W-2G, 1099R and 1099G submitted. Electronic filing is allowed when Hawaii withholding is reported on other forms as long as the other forms are not required attachments to the N-15.

15. Software Edits for Schedule X

Most required edits for various fields are listed in the "Comments" column of record layout in Section 17 of this publication. The following is additional information regarding edits for specific fields.

A.   The table below lists the values for "Credit Amount" in Schedule X.

Table for Low Income Refundable Tax Credit - Line 7 (Field 190)	
If "Total AGI" is:	Then "Credit Amount" is:
Under $10,000	$35
$10,000 under $15,000	25
$15,000 to $20,000	10
Over $20,000	0

B.   The table below lists the valid decimal amount values for the Child and Dependent Care Credit.

Table for Child and Dependent Care Credit Line 22 (Field 525)	
If "Hawaii AGI 3"is:	Then "Decimal Amount" is:
Under $22,001	.25
22,001 – 24,000	.24
24,001 – 26,000	.23
26,001 – 28,000	.22
28,001 – 30,000	.21
30,001 – 32,000	.20
32,001 – 34,000	.19
34,001 – 36,000	.18
36,001 – 38,000	.17
38,001 – 40,000	.16
40,001 and over	.15

16. Software Edits for Federal Forms

There are no edits on fields from federal forms.

17. Testing Procedure

Hawaii requires all software developers to test with the Department of Taxation. To facilitate testing, the Department of Taxation will generate test cases based on the IRS Participant Acceptance test examples. The social security numbers and addresses will be altered and Hawaii specifics added. The test package will detail the conditions and acceptance procedures. The Department of Taxation will notify the software developer as soon as possible of acceptance. A hard copy of acceptance will also be mailed upon request.

Consult the Hawaii *Test Package for Electronic Filers of Individual Income Tax Returns*, Publication EF-3, for more details and information. Please notify the Electronic Filing Coordinator when test returns are being sent.

18. File Specifications and Record Layouts

Summary of Changes to Record Layout for 2006

Changes to the record layouts in this handbook have been denoted by a number placed in the last column of the record layout. "1" signifies the first revisions published on January 18, 2006, "2" signifies the second revision, etc. "F" signifies final revisions. If there is no number in the column, the field remains the same.

Generic Record

Changed:
- Form N-11
  - Byte Count Changed from "2748" fixed to "2749 fixed.
  - Field 0020(e): Comment changed from "…the filing year of the return Value '6' for 2006" to "…the filing year of the return Value '7' for 2007".
  - Field 0310(b): Comment changed from "…must be 2003 or 2004 for tax year 2006" to "…must be 2004 or 2005 for tax year 2006".
  - Field 0310(s): Comment changed to include unacceptable e-file form "N-338".
  - Field 0310(v): Line 48 changed to line 50.
  - Field 0310(w): Line 49 changed to line 51.
  - Field 0310(x): Line 49 changed to line 51. Length decreased from 11 bytes to 10 bytes. Description changed from "AN" to "N". Comment changed from "Hawaii Tax ID is a 'W' followed by 10 digits" to "10 digits preceded by a 'W'".
  - Field 0310(filler): Length increased from 9 bytes to 10 bytes.
  - Field 0315(a): Line 49 changed to line 51.
  - Field 0315(b): Line 49 changed to line 51.
  - Field 0315(c): Line 50 changed to line 52.
  - Field 0315(d): Line 50 changed to line 52. Length decreased from 11 bytes to 10 bytes. Description changed from "AN" to "N". Comment changed from "Hawaii Tax ID is a 'W' followed by 10 digits" to "10 digits preceded by a 'W'".
  - Field 0315(e): Line 51 changed to line 53.
  - Field 0315(f): Line 51 changed to line 53. Length decreased from 11 bytes to 10 bytes. Comment changed from "Hawaii Tax ID is a 'W' followed by 10 digits" to "10 digits preceded by a 'W'".
  - Field 0315(g): Line 51 changed to line 53.
  - Field 0315(h): Line 51 changed to line 53.
  - Field 0315(k): Line 43a to line 41a.
  - Field 0315(l): Line 43a to line 41a.
  - Field 0315 (filler): Length increased from 8 bytes to 10 bytes.
  - Field 0320(e): Line 43b changed to line 41b.
  - Field 0320(f): Line 43b changed to line 41b.

- Field 0320(g): Line 43c changed to line 41c.
- Field 0320(h): Line 43c changed to line 41c.
- Field 0555: Line 41 changed to line 44.
- Field 0560: Line 42 changed to line 43. Identification changed from "Overpayment less application of estimated" to "Overpayment less contributions". Comment changed from "Line 40 minus line 41" to "Line 40 minus line 42".
- Field 0565: Line 43 changed to line 42. Identification changed from "Contributions to Hawaii schools" to "Total Special Fund Contributions". Comment changed from "Blank Not used for TY 2006" to "Add the amounts relating to the filled ovals on lines 41a through 41c".
- Field 0570: Line 44 changed to line 45a. Identification changed from "Contribution to Hawaii Public Libraries" to "Refund Request". Comment changed from "Blank Not used for TY 2006" to "Line 43 minus 44".
- Field 0575: Line 44 changed to line 46. Identification changed from "Total Special Fund Contributions" to "Amount You Owe". Comment changed from "Add the amounts relating to the filled ovals on lines 43a through 43c" to "Line 29 minus line 39".
- Field 0580: Line 45a changed to line 47. Identification changed from "Refund Request" to "Estimated Tax Penalty". Comment changed from "Line 42 minus 44" to "Do not include the penalty amount on line 40 or line 46. See the instructions".
- Field 0585: Line 46 changed to line 48. Identification changed from "Balance Due" to "Amount Paid (overpaid) on Original Return". Comment changed from "Line 29 minus line 39" to "Blank; Amount applies only to amended returns".
- Field 0590: Line 47 changed to line 49. Identification changed from "Estimated Tax Penalty" to "Balance Due (Refund)". Comment changed from "Do not include the penalty amount on line 40 or line 46. See the instructions" to "Blank; Amount applies only to amended returns".
- Field 0595: Line 49 changed to line 51.
- Field 0600: Line 50 changed to line 52.
- Field 0605: Line 51 changed to line 53.

- Form N-15
  - Byte Count changed from "2748" fixed to "2749" fixed.
  - Field 0020(e): Comment changed from "…the filing year of the return Value '6' for 2006" to "…the filing year of the return Value '7' for 2007".
  - Field 0305(a): Comment changed from "Leave Blank if return is for Calendar Year" to "Leave Blank if return is for Nonresident. Fill field for Part-Year Resident. Return must be for current tax year".
  - Field 0305(b): Comment changed from "Leave Blank if return is for Calendar Year" to "Leave Blank if return is for Nonresident. Fill field for Part-Year Resident. Return must be for current tax year".
  - Field 0310(b): Comment changed from "…must be 2004 or 2005 for tax year 2006" to "…must be 2004 or 2005 for tax year 2006".

- Field 0310(c): Comment changed from "Should be blank only if oval for Dependent is 'X' on Line 37.5" to "Should be blank only if oval for Dependent is 'X' on Line 36.5".
- Field 0310(k): Line 37.5 changed to line 36.5.
- Field 0310(l): Line 42a changed to line 41a.
- Field 0310(m): Line 42a changed to line 41a.
- Field 0310(n): Line 44 changed to line 43.
- Field 0310(o): Line 44 changed to line 43.
- Field 0310(p): Line 44 changed to line 43.
- Field 0310(q): Line 44 changed to line 43.
- Field 0310(r): Line 44 changed to line 43.
- Field 0310(s): Line 44 changed to line 43. Comment changed to include unacceptable e-file form "N-338".
- Field 0310(t): Line 51 changed to line 50.
- Field 0310(u): Line 64 changed to line 63.
- Field 0310(v): Line 65 changed to line 66.
- Field 0315(h): Line 60a changed to line 57a.
- Field 0315(i): Line 60a changed to line 57a.
- Field 0320(e): Line 60b changed to line 57b.
- Field 0320(f): Line 60b changed to line 57b.
- Field 0320(g): Line 37 changed to line 36. Comment changed from "Divide line 36, Column B by line 36, Column A" to "Divide line 35, Column B by line 35, Column A".
- Field 0325(a): Line 31 changed to line 30.
- Field 0325(b): Line 31 changed to line 30.
- Field 0325(c): Line 60c changed to line 57c.
- Field 0325(d): Line 60c changed to line 57c.
- Field 0500: Line 22A changed to line 21A.
- Field 0505: Line 22B changed to line 21B.
- Field 0510: Line 23A changed to line 22A.
- Field 0515: Line 23B changed to line 22B.
- Field 0520: Line 24A changed to line 23A.
- Field 0525: Line 24B changed to line 23B.
- Field 0530: Line 25A changed to line 24A.
- Field 0535: Line 25B changed to line 24B.
- Field 0540: Line 26A changed to line 25A.
- Field 0545: Line 26B changed to line 25B.
- Field 0550: Line 27A changed to line 26A.
- Field 0555: Line 27B changed to line 26B.
- Field 0560: Line 28A changed to line 27A.
- Field 0565: Line 28B changed to line 27B.
- Field 0570: Line 29A changed to line 28A.
- Field 0575: Line 29B changed to line 28B.
- Field 0580: Line 30A changed to line 29A.
- Field 0585: Line 30B changed to line 29B.
- Field 0590: Line 31A changed to line 30A.

- Field 0595: Line 31B changed to line 30B.
- Field 0600: Line 32A changed to line 31A.
- Field 0605: Line 32B changed to line 31B.
- Field 0610: Line 33A changed to line 32A.
- Field 0615: Line 33B changed to line 32B.
- Field 0620: Line 34A changed to line 33A.
- Field 0625: Line 34B changed to line 33B.
- Field 0630: Line 35A changed to line 34A. Comment changed from "Sum of lines 21A to 34A" to "Sum of lines 21A to 33A".
- Field 0635: Line 35B changed to line 34B. Comment changed from "Sum of lines 21B to 34B" to "Sum of lines 21B to 33B".
- Field 0640: Line 36A changed to line 35A. Comment changed from "Line 20A minus 35A" to "Line 20A minus 34A".
- Field 0645: Line 36B changed to line 35B. Comment changed from "Line 20B minus 35B" to "Line 20B minus 34B"
- Field 0660: Line 38a changed to line 37a.
- Field 0665: Line 38b changed to line 37b.
- Field 0670: Line 38c changed to line 37c.
- Field 0675: Line 38d changed to line 37d.
- Field 0680: Line 38e changed to line 37e.
- Field 0685: Line 38f changed to line 37f.
- Field 0690: Line 39 changed to line 38.
- Field 0695: Line 40a changed to line 39a.
- Field 0700: Line 40b changed to line 39b. Comment changed from "Multiply line 40a by line 37" to "Multiply line 39a by line 36".
- Field 0705: Line 41 changed to line 40. Comment changed from "Line 36, Column B minus line 39 or 40b, whichever applies" to "Line 35, Column B minus line 38 or 39b, whichever applies".
- Field 0710: Line 42a changed to line 41a.
- Field 0715: Line 42b changed to line 41b. Comment changed from "Multiply line 42a by the ratio on line 37" to "Multiply line 41a by the ratio on line 36".
- Field 0720: Line 43 changed to 42. Comment changed from "Line 41 minus line 42b" to "Line 40 minus line 41b".
- Field 0725: Line 44a changed to line 43a.
- Field 0730: Line 44 changed to line 43.
- Field 0735: Line 45 changed to line 44.
- Field 0740: Line 46 changed to line 45. Comment changed from "Line 44 minus line 45" to "Line 43 minus line 44".
- Field 0745: Line 47 changed to line 46.
- Field 0750: Line 48 changed to line 47.
- Field 0755: Line 48 changed to line 47.
- Field 0760: Line 48 changed to line 47.
- Field 0765: Line 49 changed to line 48.
- Field 0770: Line 50 changed to line 49.
- Field 0775: Line 51 changed to line 50.
- Field 0780: Line 52 changed to line 51.

- Field 0785: Line 53 changed to line 52.
- Field 0790: Line 54 changed to line 53.
- Field 0795: Line 55 changed to line 54.
- Field 0800: Line 56 changed to line 55. Comment changed from "Sum of lines 47 to 55" to "Sum of lines 46 to 54".
- Field 0805: Line 57 changed to line 56. Comment changed from "If line 56 is larger than line 46; line 56 minus line 46" to "If line 55 is larger than line 45; line 55 minus line 45".
- Field 0810: Line 58 changed to line 60.
- Field 0815: Comment changed from "Line 57 minus line 58" to "Line 56 minus line 58".
- Field 0820: Line 60 changed to line 58. Identification changed from "Contribution to Hawaii Schools" to "Total Special Fund Contributions". Comments changed from "Blank; Not used for TY 2006" to "Sum of amounts relating to the filled ovals on lines 57a, 57b, and 57c".
- Field 0825: Identification changed from "Contribution to Hawaii Public Libraries" to "Refund Request". Comment changed from "Blank; Not used for TY 2006" to "Line 59 minus line 60".
- Field 0830: Line changed to 62. Identification changed from "Contribution to Child and Spouse Abuse" to "Balance Due". Comment changed from "Blank; Not used" to "If line 45 is larger than line 55; line 45 minus line 55".
- Field 0835: Line 61 changed to line 63. Identification changed from "Total Special Fund Contributions" to "Estimated tax Penalty".
- Field 0840: Line 62 changed to line 64. Identification changed from "Refund Request" to "Amount Paid (Overpaid) on Original Return". Comment changed from "Line 59 minus line 61" to "Blank; Field applies only to amended return".
- Field 0845: Line 63 changed to line 65. Identification changed from "Balance Due" to "Balance Due (Refund) with Amended Return". Comment changed from "If line 46 is larger than line 56; line 46 minus line 56" to "Blank; Field applies only to amended return".
- Field 0850: Identification changed from "Estimated Tax Penalty" to "Filler". Description changed from "N" to "A". Comment changed to "Blank".
- Filler: Fields "0855 – 0925" changed to Fields "0850 – 0925".

Added:
- Form N-11
  - Added Field 0015: Imperfect Return Indicator (IRS Use Only)

- Form N-15
  - Added Field 0015: Imperfect Return Indicator (IRS Use Only)

Deleted:
- Form N-11
  - Field 0305: Deleted comment "In Field 305, deleted a. Filing District Code".

- o Field 0540: Deleted comment "Negative amount applies only to amended returns".
    - o Field 0545: Deleted comment "Negative amount applies only to amended returns".

- Form N-15
    - o Field 0490: Deleted comment "New for 2006".
    - o Field 0495: Deleted comment "New for 2006".
    - o Field 0795: Deleted comment "Negative amount applies only to amended returns".
    - o Field 0800: Deleted comment "Negative amount applies only to amended returns".

Unformatted Record

Changed:
- Schedule CR
    - o Field 0135: Line 14 changed to line 15.
    - o Field 0140: Line 15 changed to line 16.
    - o Field 0145: Line 16 changed to line 17.
    - o Field 0150: Line 17 changed to line 18.
    - o Field 0155: Line 18 changed to line 19.
    - o Field 0160: Line 19 changed to line 20.
    - o Field 0165: Line 20 changed to line 21. Identification changed from "Drought Mitigation" to "Drought Mitigating Water Storage Facility".
    - o Field 0170: Line 21 changed to line 22.
    - o Field 0175: Line 22a changed to line 25a.
    - o Field 0180: Line 22b changed to line 25b.
    - o Field 0185: Line 22c changed to line 25c. Comment changed from "Add lines 22a and 22b" to "Add lines 25a and 25b".
    - o Field 0190: Line 23 changed to line 26.

- Schedule X
    - o Field 0205: Comment changed to include Form "N-15".
    - o Field 0273: Length changed from 11 bytes to 10 bytes. Comment changed from "Hawaii Tax ID is a 'W' followed by 10 digits" to "10 digits 'W' must not be entered".
    - o Field 0333: Length changed from 11 bytes to 10 bytes. Comment changed from "Hawaii Tax ID is a 'W' followed by 10 digits" to "10 digits 'W' must not be entered".
    - o Field 0373: Length changed from 11 bytes to 10 bytes. Comment changed from "Hawaii Tax ID is a 'W' followed by 10 digits" to "10 digits 'W' must not be entered".

- o Field 0380: Length changed from 11 bytes to 10 bytes. Comment changed from "Hawaii Tax ID is a 'W' followed by 10 digits" to "10 digits 'W' must not be entered".
- o Field 0385: Line 3 changed to line 4. Identification changed to include "… or Amount carried forward to 2007".
- o Field 0390: Line 4 changed to line 5. Identification changed from "Subtraction 2 Amount" to "Addition 1 Amount". Comment changed from "Line 2 minus line 3" to "Combine lines 2, 3, and 4".
- o Field 0395: Line 5 changed to line 6.
- o Field 0400: Line 6 changed to line 7. Comment changed from "Smaller of line 4 or 5" to "Smaller of line 5 or 6".
- o Field 0405: Line 7 changed to line 8.
- o Field 0410: Line 8 changed to line 9.
- o Field 0415: Line 9 changed to line 10. Comment changed from "Smaller of lines 6, 7, or 8" to "Smaller of lines 7, 8, or 9".
- o Field 0420: Line 10 changed to line 11.
- o Field 0430: Line 11 changed to line 12.
- o Field 0435: Line 12 changed to line 13.
- o Field 0440: Line 13 changed to line 14. Comment changed from "Line 11 minus line 12" to "Line 12 minus line 13".
- o Field 0445: Line 14 changed to line 15.
- o Field 0450: Line 15 changed to line 16.
- o Field 0455: Line 15 changed to line 16.
- o Field 0460: Line 15 changed to line 16.
- o Field 0465: Line 15 changed to line 16.
- o Field 0470: Line 15 changed to line 16.
- o Field 0475: Line 15 changed to line 16.
- o Field 0480: Line 15 changed to line 16.
- o Field 0485: Line 15 changed to line 16.
- o Field 0490: Line 15 changed to line 16.
- o Field 0495: Line 15 changed to line 16.
- o Field 0500: Line 16 changed to line 17. Comment changed from "Sum of fields 0470 and 0495…" to "Sum of fields 0470, 0495, and 0555…"
- o Field 0505: Line 17 changed to line 18.
- o Field 0510: Line 18 changed to line 19.
- o Field 0515: Line 19 changed to line 20. Comment changed from "Smallest of lines 16, 17, or 18" to "Smallest of lines 17, 18, or 19".
- o Field 0520: Line 20 changed to line 21. Comment changed to include "…or from Field 0640 'AGI A' of Form N-15."
- o Field 0525: Line 21 changed to line 22.
- o Field 0530: Line 22 changed to line 23. Comment changed to include "…or N15"
- o Field 0535: Line 15 changed to line 16.
- o Field 0540: Line 15 changed to line 16.
- o Field 0545: Line 15 changed to line 16.
- o Field 0550: Line 15 changed to line 16.

- o Field 0555: Line 15 changed to line 16.

- Form N-312
  - o Field 0275: Comment changed from "Entered on Schedule CR line 14;" to "Entered on Schedule CR line 16;"

- Form N-334
  - o Field 0090: Line 4 changed to line 4a.
  - o Field 0220: Line 29 changed to line 29a.
  - o Field 0250: Line 34 changed to line 34a.
  - o Field 0300: Line 44 changed to line 44a.

- Form N-334A
  - o Field 0130: Line 4 changed to line 4a.
  - o Field 0260: Line 29 changed to line 29a.
  - o Field 0290: Line 34 changed to line 34a.
  - o Field 0340: Line 44 changed to line 44a.

- Schedule K-1, (Form N-20)
  - o Field 0385: Identification changed to include "…incurred before 7/1/2006".
  - o Field 0390: Identification changed to include "…before 7/1/2006".
  - o Field 0420: Line 23 changed to line 22.
  - o Field 0425: Line 24 changed to line 23.
  - o Field 0430: Line 25 changed to line 24.
  - o Field 0435: Line 26 changed to line 25.
  - o Field 0436: Line 27 changed to line 26. Identification changed to include "(b) Attributable to Hawaii".
  - o Field 0440: Comment changed from "Enter amount on Schedule CR, line 22a" to "Enter amount on Schedule CR, line 25a".
  - o Field 0495: Line 33 changed to line 34.
  - o Field 0500: Line 33 changed to line 34.
  - o Field 0505: Line 33 changed to line 34.
  - o Field 0510: Line 33 changed to line 34.
  - o Field 0515: Line 33 changed to line 34.
  - o Field 0520: Line 33 changed to line 34.
  - o Field 0525: Line 33 changed to line 34.
  - o Field 0530: Line 33 changed to line 34.
  - o Field 0535: Line 33 changed to line 34.
  - o Field 0540: Line 33 changed to line 34.
  - o Field 0545: Line 33 changed to line 34.
  - o Field 0550: Line 33 changed to line 34.
  - o Field 0555: Line 33 changed to line 34.

- Schedule K-1 (Form N-35)
  - o Field 0335: Line 12g changed to line 12h.
  - o Field 0340: Line 12h changed to line 12i.

- o Field 0345: Line 12i changed to line 12j.
- o Field 0380: Line 12q changed to line 12r.
- o Field 0385: Line 12r changed to line 12s.
- o Field 0390: Line 12s changed to line 12t.
- o Field 0480: Line 23 changed to line 24.
- o Field 0485: Line 23 changed to line 24.
- o Field 0490: Line 23 changed to line 24.
- o Field 0495: Line 23 changed to line 24.
- o Field 0500: Line 23 changed to line 24.

Added:
- Schedule CR
  - o Added Field 0132: Flood Victims
  - o Added Field 0171: Flood Victims
  - o Added Field 0172: Motion Picture, Digital Media, and Film Production.

- Schedule X
  - o Added Field 0383: Amount carried over from 2005 and used in 2006 during the grace period

- Form N-334
  - o Field 0090: Added comment "System installed and placed in service before July 2, 2006".
  - o Added Field 0091: Enter smaller – 35% of line 3 or $2,250
  - o Field 0220: Added comment "System installed and placed in service before July 2, 2006".
  - o Added Field 0221: Enter smaller – 20% of line 28 or $500,000
  - o Field 0250: Added comment "System installed and placed in service before July 2, 2006".
  - o Added Field 0251: Enter smaller – 35% of line 33 or $5,000
  - o Field 0300: Added comment "System installed and placed in service before July 2, 2006".
  - o Added Field 0301: Enter smaller – 35% of line 43 of $500,000

- Form N-334A
  - o Field 0130: Added comment "System installed and placed in service before July 2, 2006".
  - o Added Field 0131: Enter smaller – 35% of line 3 or $2,250
  - o Field 0260: Added comment "System installed and placed in service before July 2, 2006".
  - o Added Field 0261: Enter smaller – 20% of line 28 or $500,000
  - o Field 0290: Added comment "System installed and placed in service before July 2, 2006".
  - o Added Field 0291: Enter smaller – 35% of line 33 or $5,000

- Field 0340: Added comment "System installed and placed in service before July 2, 2006".
- Added Field 0341: Enter smaller – 35% of line 43 of $500,000

- Schedule K-1, (Form N-20)
  - Added Field 0391: Motion Picture, Digital Media, and Film Production Income Tax Credit (b) Attributable to Hawaii
  - Added Field 0437: Tax Credit for Flood Victims (b) Attributable to Hawaii
  - Added Field 0491: Recapture of Tax Credit for Flood Victims (b) Attributable to Hawaii

- Schedule K-1 (Form N-35)
  - Added Field 0331: Motion Picture, Digital Media, and Film Production Income Tax Credit (b) Attributable to Hawaii
  - Added Field 0377: Tax Credit for Flood Victims (b) Attributable to Hawaii
  - Added Field 0476: Recapture of Tax Credit for Flood Victims (b) Attributable to Hawaii

Deleted:
- Schedule CR
  - Field 0185: Deleted comment "Can be negative".
  - Field 0190: Deleted comment "Can be negative".

- Form N-334
  - Deleted Field 0055: Fiscal year beginning Year

- Form N-334A
  - Deleted Field 0055: Fiscal year beginning Year

- Schedule K-1, N-20
  - Deleted Field 0415: Individual Development Account Contribution Tax Credit (b) Attributable to Hawaii

- Schedule K-1 (Form N-35)
  - Deleted Field 0350: Individual Development Account Contribution Tax Credit (b) Attributable to Hawaii

Changed: **January 18, 2006**
- Removed disqualification criteria for federal forms on the N-11 and N-15. Hawaii will accept returns with any federal attachments. References in the record layout to any unacceptable form, statement, attachment, etc. refer only to those that are a Hawaii form, statement, attachment, etc. that are not an allowable e-file form.

Hawaii will accept 1099G forms electronically with the N-11 and N-15 return even though the IRS is not allowing 1099Gs to be filed electronically for Tax Year 2006.

Within the State packet, there are two types of electronic records, a "generic" record and "unformatted" records. The generic record is formatted according to IRS standards, and is used to define Hawaii income tax forms. Form N-11 and Form N-15 will be defined in the generic record. All other forms will be defined in the unformatted record. The 1040, 1040A, 1040EZ, Schedules A through F, Form 4562, W-2, W-2G, and 1099R information contained in the unformatted record should be a duplicate of the federal information.

Alphanumeric fields should be left blank if there is no entry.

18.1 Generic State Record

Header Section. Return identification information and the Federal Declaration Control Number (DCN) assigned to the federal return.

State Direct Deposit Section. This section provides direct deposit information. Direct deposit of refunds is available for tax year 2006, N-11 returns.

Participant Section. Hawaii uses this section of the record to capture Hawaii return preparer information.

Entity Section. This section provides name and address information of the taxpayer. Special characters allowed by the IRS are acceptable.

Consistency Section. Hawaii does not use the Consistency Section.

Alphanumeric Section. The generic record provides seven fields, each 80 characters in length, for States to define additional data fields. Hawaii uses all generic record fields for capturing form information. The record layout shows (for each field used) how the 80 character fields are broken down into individual data fields.

Signed Numeric Section. This section contains fields, each 12 characters in length, for storing money fields. All amounts are whole dollars only. **Negative numbers are not allowed unless specifically stated.** Negative numbers should be formatted per IRS specifications.

18.2 Unformatted State Records

Hawaii uses the Unformatted State Record to capture other state and federal forms. The order of the forms should be:

Hawaii Schedule X, *Tax Credits for Hawaii Residents*
Hawaii Schedule CR, *Schedule of Tax Credits*

Hawaii N-158, *Investment Interest Expense Deduction*
Hawaii N-210, *Underpayment of Estimated Tax by Individuals, Estates, and Trusts*
Hawaii N-312, *Capital Goods Excise*
Hawaii N-334, *Renewable Energy Technologies Income Tax Credit*
Hawaii N-334A, *Information Statement Concerning Renewable Energy Technologies Income Tax Credit*
Hawaii N-615 *Computation of Tax for Children Under Age 14 Who Have Investment Income of More than $1,000*
Hawaii Schedule K-1 (Form N-20), *Partner's Share of Income, Credits, Deductions, Etc.—2006*
Hawaii Schedule K-1 (Form N-35), *Shareholder's Share of Income, Credits, Deductions, Etc.*
Federal 1099G, *Certain Government and Qualified State Tuition Program Payments*
Federal W-2, *Wage and Tax Statement*
Federal W-2G, *Certain Gambling Winnings*
Federal 1099R, *Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.*

The return cannot be electronically filed when all of these forms cannot fit on twenty-five unformatted records.

Do not split forms across unformatted records. If a form will continue onto another unformatted record, the entire form should be placed on the next record.

All forms except for the N-11 and N-15 should be transmitted in variable file format using the following substitution characters.

IRS Character	Substitution Character	ASCII Hex	EBCDIC Hex
****	!!!!	21212121	5A5A5A5A
[	{	7B	C0
]	}	7D	D0
#	$	24	5B

Header Section. Return identification information and the Federal DCN assigned to the federal return.

Schedule X Information. This section contains information on the Hawaii Schedule X. Part III is the calculation for the Child and Dependent Care Expenses credit.   Do not substitute federal form 2441, *Child and Dependent Care Expenses*.

Form N-158 Information. Do not substitute federal form 4952, *Investment Interest Expense Deduction*.   The calculation of the investment interest expense in Part I, line 1 for Hawaii can be different from the IRS.

Form N-210 Information. Do not substitute federal form 2210, U*nderpayment of Estimated Tax by Individuals, Estates, and Trusts*. All calculations use Hawaii information, not federal.

Form N-615 Information. Do not substitute federal form 8615, *Tax for Children Under Age 14 Who Have Investment Income of More than $1,600*. Hawaii requires a few more fields and calculations use Hawaii information.

1099G Information. This section allows for input of certain fields on the 1099G form. An acceptable 1099G must have an entry for Hawaii withholding. A 1099G without Hawaii withholding is not needed for electronic filing. Up to 10 acceptable 1099G can be electronically filed. The IRS does not allow this form to be electronically filed.

W-2 Information. This section contains all information found on the federal W-2.

W-2G Information. This section contains all information found on the federal W-2G.

1099R Information. This section contains all information found on the federal 1099R.

18.3 Formatting Rules

Alpha A-Z
Use upper case alpha characters only. For Literal Values - Enter the exact character string from the comments section in Column 6.

Numerics
Values 0-9, right-justified, zero-filled

Money Fields
Enter whole dollar amounts (do not enter cents)

Fixed format: 12 characters, right-justified with leading zeros; the right-most position is reserved for the sign. A blank ( ) indicates a gain and a minus (-) indicates a loss. For example, negative $45 would be "00000000045-".

Non-significant – zero-fill the field, reserving the right-most position for the sign.

Dates
M=month, D=day, Y=year. Format is YYYYMMDD. If date is unknown or covers various dates, enter zeros.

Character Sets – Entries Not Allowed
Apostrophe (')
Single quote (')

Double quote (")

18.4 Record Layout Description

The layout consists of six columns:

<u>Column 1 – Field Number</u>
The field number refers to the IRS field number as specified in IRS publication 1346, *Electronic Return File Specifications and Record Layouts for Individual Income Tax Returns*. Blank field numbers indicate that the preceding field was redefined**.**

<u>Column 2 – Form Line Number</u>
The line number refers to the corresponding lines on the 2006 Form N-11, Form N-15, Schedule X, Schedule CR, N-158, N-210, N-312, N-334, N-334A, N-615, Schedule K-1 (Form N-20), and Schedule K-1 (Form N-35).

<u>Column 3 – Identification</u>
Identification refers to the field name.

<u>Column 4 – Length</u>
Length refers to the length of the field in computer bytes. IRS recommendations and current system field lengths were used to determine field lengths.

<u>Column 5 – Description</u>
Description refers to data format of the corresponding fields. "AN" indicates that a field can be formatted as an alphanumeric and "N" indicates that a field can be formatted as numeric. Blanks and zeroes are not considered to be equal. IRS recommendations and current system values determined the field values for some of the fields.

<u>Column 6 – Comments</u>
Comments are used to define values and further describe a field. If a field is required, it is indicated in the Comments column. Comments are also used to describe given values.

<u>Column 7 – Change indicator</u>
All material changes to the record layout are denoted by a number placed in this column. "**1**" signifies the first revision, "**2**" signifies the second revision, and so on.

[This page intentionally left blank.]

Generic Record
Form N-11

Field No.	N-11 Line No	Identification	Length	Description	Comments	C
		HEADER SECTION				
		Byte Count	4	N	Required Value "2749" fixed; "nnnn" variable	**1**
		Start of Record Sentinel	4	A	Required Value "****"	
0000		Record Id Type	6	A	Required Value "ST "	
0001		Form Number	6	AN	Required Value "0001 "	
0002		Page Number	5	AN	Required Value "PG01 "	
0003		Taxpayer Identification Number	9	N	Primary SSN	
0004		Filler	1	A	Blank	
0005		Form/Schedule Number	7	N	Required Value "0000001"	
0010		State Code	2	A	Value must = "HI"	
0011		City Code	2	A	Reserved for future use.	
0015		Imperfect Return Indicator (IRS Use Only)	1	A	Value "E" = Exception Processing or blank	**1**
0019		State only indicator	2	A	"SO" or Blank Disqualify from e-file if "SO"	
0020		Declaration Control Number	14	N	Unique number assigned to each return by filer	
		a. First Two Positions	2	N	Value Always "00"	
		b. EFIN of Originator	6	N	ID number of the ERO	
		c. Batch Number	3	N	Required (000-999)	
		d. Serial Number	2	N	Required (00-99)	
		e. Year Digit	1		Single digit indicating the filing year of the return Value "7" for 2007	**1**
0023		Return Sequence Number	16	N	Required	
		a. ETIN of Transmitter	5	N	Must equal RSN	

Field No.	N-11 Line No	Identification	Length	Description	Comments	C
		b. Transmitter Use Field	2	N	Required In 1040, A or EZ	
		c. Julian Date of Transmission	3	N	Day file was transmitted to the IRS (001-366)	
		d. Transmitter Sequence Number	2	N	Required (01-99)	
		e. Sequence Number of Return	4	N	Required (0001-9999)	
STATE DIRECT DEPOSIT OR DIRECT DEBIT SECTION						
0024		Direct Deposit/Debit Indicator	1	N	1 = Direct Deposit 2 = If Direct Debit Should be '1' since Hawaii accepts only Direct Deposit	
0025		Reserved-RTN-Flag	1	N	Blank, not used in Hawaii	
0027		Direct Debit Date	8	N	Blank, not used in Hawaii	
0028		Direct Debit Amount	12	N	Blank, not used in Hawaii	
0030		State-Routing Transit	9	N	Blank if no State DD	
0032		State-Rtn-Indicator (IRS Use Only)	1	N	0=No State TRN Present 1=State RTN found on FOMF 2=State RTN not found on FOMF	
0035		State-Deposit Acct No	17	AN	Blank if no State DD	
0040		State-Checking Acct	1	AN	"X" or blank Note: This field and Field 0048 cannot both be "X".	
0048		State-Savings-Acct	1	AN	"X" or blank	
INDICATOR						
0049		On-Line-State-Return	1	A	Value "O" =online Else blank	
PARTICIPANT SECTION						
0050		State Numeric Area	27	N		
		a. Preparer SSN/Preparer TIN	9	AN	This should be blank if there is no paid preparer.	
		b. Preparer FEIN	9	N		
		c. Preparer ZIP	5	N	If applicable, left justified	
		d. Preparer ZIP+4	4	N		
0052		State Alphanumeric Area	93	AN		
		a. Mailbox ID	5	AN	No restrictions	
		b. Preparer Firm Name	35	AN		
		c. Preparer Address	30	AN		

Field No.	N-11 Line No	Identification	Length	Description	Comments	C
		d. Preparer City	20	AN		
		e. Preparer State	2	A		
		f. Preparer Self-Empl Ind	1	AN	X or blank	
**ENTITY SECTION**						
0055		Spouse's SSN	9	N	Required Entry if Hawaii Filing Status = MFJ or MFS	
0060		Name Line 1	35	AN		
		a. Primary Last Name	32	AN	Required Hyphens are allowed	
		b. Primary suffix	3	AN		
0062		Date of Death Primary	8	N	If applicable, disqualify from e-file.	
0065		Name Line 2	35	AN		
		a. Secondary Last Name	32	AN	Required if Hawaii Filing Status = MFJ Hyphens are allowed	
		b. Secondary suffix	3	AN		
0068		Date of Death Secondary	8	N	If applicable, disqualify from e-file.	
0070		Name Line 3	35	AN		
		a. Primary First Name	16	AN	Hyphens are allowed	
		b. Primary Middle Init	1	AN		
		c. Secondary First Name	16	AN	Required if Hawaii Filing Status = MFJ Hyphens are allowed	
		d. Secondary Middle Init	1	AN		
		e. Filler	1	AN	Blank	
0074		c/o Addressee	35	AN	In care of addressee	
0075		Address Line 1	35	AN	Required for Domestic Address, else reject	
0077		Foreign Street Address	35	AN	Required for Foreign Address, else reject	
0080		Address Line 2	35	AN	Address continuation.	
0085		City	22	A	Required for Domestic Address, else reject Abbreviations not allowed	
0087		Foreign City State or Province	35	AN	Required for Foreign Address, else reject	

Field No.	N-11 Line No	Identification	Length	Description	Comments	C
0090		City Code	5	AN	Blank, not used in Hawaii	
0095		State Abbreviation	2	A	Required for Domestic Address, else reject State abbreviation must be standard postal code.	
0098		Foreign Country	22	A	Required for Foreign Address, else reject	
0100		ZIP Code	12	N	Required for Domestic Address, else reject Left justified	
0105		County	20	A	Blank, not used in Hawaii	
0110		County Code	5	N	Blank, not used in Hawaii	
0115		Telephone Number	12	AN	Taxpayer daytime phone number. If international phone number is more than 12 digits, leave blank.	
0120		Primary TP Signature	5	N	Blank, not used in Hawaii	
0125		Spouse Signature	5	N	Blank, not used in Hawaii	
0126		ERO EFIN/PIN	11	N	Blank, not used in Hawaii	
CONSISTENCY SECTION						
0150		Federal Filing Status	1	N	No entry	
0155		Total Federal Exemptions	2	N	No entry	
0160		Wages, Salaries, Tips	12	N	No entry	
0165		Taxable interest	12	N	No entry	
0170		Tax Exempt Interest	12	N	No entry	
0175		Dividends	12	N	No entry	
0180		State Refund	12	N	No entry	
0185		Taxable Social Sec Benefits	12	N	No entry	
0190		Keogh Plan and SEP Deductions	12	N	No entry	
0195		Adjusted Gross Income	12	N	No entry	
0200		Standard/Itemized Deductions	12	N	No entry	
0205		Earned Income Credit	12	N	No entry	
ALPHANUMERIC SECTION						
0300		Alphanumeric Field 1	80	AN		
		a. Software Developer Code	10	AN	ID number of Software Developer	

Field No.	N-11 Line No	Identification	Length	Description	Comments	C
		b. Paid Preparer Name	31	AN		
		c. Preparer Phone Number	10	AN		
		d. Non-Paid Preparer	13	AN		
		e. Preparer State EIN	16	AN		
0305		Alphanumeric Field 2	80	AN		**1**
		a. Fill in oval – Filing for first time	1	AN	X or blank "X" indicates the taxpayer is filing an individual Hawaii return for the first time.	
		b. Fill in oval – Address change or Name change	1	AN	X or blank "X" indicates the taxpayer has changed his address or name from the last time a return was filed.	
		c. Taxpayer Occupation	18	AN		
		d. Spouse Occupation	18	AN		
	1-5	e. Hawaii Filing Status	1	N	Required Entry must be one of the following: 1 = Single (S) 2 = Married Filing Joint (MFJ) 3 = Married Filing Separate (MFS) 4 = Head of Household (HH) 5 = Qualifying Widow(er) (QW) Should match Federal filing status if married. Exception: can be MFJ for Hawaii as long as both spouses are filing Federal returns. If MFS for Hawaii and MFJ for Federal should use Form N-12.	
	4	f. Child Name, Head of Household	25	AN	Required Entry if Hawaii Filing Status = HH and child not a dependent	
	6b	g. Fill in oval for spouse	1	AN	X or Blank Check instructions if spouse meets requirements	
		h. Hawaii Return ID	3	AN	Required	

Field No.	N-11 Line No	Identification	Length	Description	Comments	C
					Entry must be N11	
		i. First four letters of Taxpayer's last name	4	AN	Use All Capital letters Hyphens are allowed	
		j. First four letters of Spouse's last name	4	AN	If Hawaii Filing Status = MFJ or MFS. Use All Capital letters Hyphens are allowed	
		Filler	4		Blank	
0310		Alphanumeric Field 3	80	AN		
	3	a1. Spouse Last Name	20	AN	Required Entry if Hawaii Filing Status = MFS	
	3	a2. Spouse First Name	10	AN	Required Entry if Hawaii Filing Status = MFS	
	3	a3. Spouse Middle Initial	1	AN		
	5	b. Year Spouse Died	4	N	Required Entry if Hawaii Filing Status = QW Cannot be greater than transmission date, else will reject Cannot be more than 2 years prior to the tax year. For example, must be 2004 or 2005 for tax year 2006.	1
	6a	c. Exemption – Taxpayer	1	AN	X or blank Should be blank only if Dependent Flag (line 20.5) is "X"	
	6a	d. Exemption – Taxpayer Age 65 or over	1	AN	X or blank	
	6b	e. Exemption – Spouse	1	AN	X or blank If Hawaii Filing Status = MFS, can take spousal exemption if spouse is not filing a Hawaii return, had no income and was not the dependent of someone else. This should be "X" if Hawaii filing Status = MFJ; spouse should be entitled to an exemption.	
	6b	f. Exemption – Spouse Age 65 or over	1	AN	X or blank	
	6a/b	g. Exemptions –	1	N	Total number of "X"s in lines 6a	

Field No.	N-11 Line No	Identification	Length	Description	Comments	C
		Taxpayer and Spouse			and 6b	
	6c	h. Number of Dependent Children	2	N	Required Entry if Hawaii Filing Status = QW or HOH (where qualifying person is the taxpayer/spouse's dependent).	
	6d	i. Number of Other Dependents	2	N		
	6e	j. Total Number of Exemptions	2	N	Must equal total number of filled in ovals on 6a and 6b plus amount in boxes 6c and 6d.	
	20.5	k. Dependent Flag	1	AN	X or blank	
	24	l. Taxpayer Disabled	1	AN	X or blank	
	24	m. Spouse Disabled	1	AN	X or blank	
	26	n. Fill in oval-Tax Table	1	AN	X or blank	
	26	o. Fill in oval-Rate Schedule	1	AN	X or blank	
	26	p. Fill in oval-Form N-168	1	AN	If applicable, disqualify from e-file	
	26	q. Fill in oval-Form N-615	1	AN	X or blank	
	26	r. Fill in oval-Capital Gains worksheet	1	AN	X or blank	
	26	s. Fill in oval-Separate Tax	1	AN	X or blank If required to attach Forms N-2, N-103, N-152, N-318, N-338, N-405, N-586, or N-814, disqualify from e-file.	**1**
	34	t. DHS Exemptions	2	N		
	47	u. Fill in oval – Form N-210 attached	1	AN	X or blank	
	50	v. Do not send forms	1	AN	X or blank	**1**
	51	w. Schedule C Flag	1	AN	X or blank	**1**
	51	x. Schedule C Hawaii Tax ID Number	10	N	10 digits preceded by a "W".	**1**
		Filler	10	AN	Blank	**1**
0315		Alphanumeric Field 4	80	AN		
	51	a. Schedule C Activity	12	AN	Special characters are allowed	**1**
	51	b. Schedule C Product	10	AN	Special characters are allowed	**1**
	52	c. Schedule E Flag	1	AN	X or blank. If X, include gross	**1**

Field No.	N-11 Line No	Identification	Length	Description	Comments	C
					rents and Hawaii Tax ID.	
	52	d. Schedule E Hawaii Tax ID Number	10	N	10 digits preceded by a "W".	**1**
	53	e. Schedule F Flag	1	AN	X or blank	
	53	f. Schedule F Hawaii Tax ID Number	10	AN	10 digits preceded by a "W".	**1**
	53	g. Schedule F Activity	12	AN	Special characters are allowed	**1**
	53	h. Schedule F Product	10	AN	Special characters are allowed	**1**
		i. Election Campaign – Taxpayer	1	A	X or blank	
		j. Election Campaign – Spouse	1	A	X or blank Available only if Hawaii Filing Status = MFJ	
	41a	k. Fill in oval for Hawaii schools – primary	1	AN	X or blank	**1**
	41a	l. Fill in oval for Hawaii schools - spouse	1	AN	X or blank	**1**
		Filler	10		Blank	**1**
0320		Alphanumeric Field 5	80	AN		
		a. Designee name	25	AN		
		b. Designee phone number	10	N		
		c. Designee identification number	9	AN	SSN or PTIN	
		d. Paid preparer's info-date	8	DT	YYYYMMDD	
	41b	e. Fill in oval for Hawaii Public Libraries – primary	1	AN	X or blank	**1**
	41b	f. Fill in oval for Hawaii Public Libraries- spouse	1	AN	X or blank	**1**
	41c	g. Fill in oval for Domestic Violence / Child Abuse and Neglect - primary	1	AN	X or blank	**1**
	41c	h. Fill in oval for Domestic Violence / Child Abuse and Neglect - secondary	1	AN	X or blank	**1**

Field No.	N-11 Line No	Identification	Length	Description	Comments	C
		Filler	24		Blank	
0325		Alphanumeric Field 6	80	AN	Blank not used for Hawaii	
0330		Alphanumeric Field 7	80	AN	Blank not used for Hawaii	
SIGNED NUMERIC SECTION						
0350	7	Federal AGI	12	N	Can be negative	
0355	8	Wage Difference	12	N	Cannot be negative	
0360	9	Out-of-State Bonds	12	N	Cannot be negative	
0365	10	Other Additions	12	N	Cannot be negative	
0370	11	Total Additions	12	N	Sum of lines 8 to 10 Cannot be negative	
0375	12	Federal AGI+HI Additions	12	N	Sum of lines 7 and 11 Can be negative	
0380	13	Pension Subtractions	12	N		
0385	14	Social Security Benefits	12	N		
0390	15	Reserve-Guard Pay	12	N		
0395	16	Individual Housing Account	12	N		
0400	17	Exceptional Trees deduction	12	N	If applicable, disqualify from e-file.	
0405	18	Other Subtractions	12	N		
0410	19	Total Subtractions	12	N	Sum of lines 13-18	
0415	20	Hawaii AGI	12	N	Line 12 minus 19 Can be negative	
0420	21a	Medical Deduction	12	N		
0425	21b	Taxes Deduction	12	N		
0430	21c	Interest Deduction	12	N		
0435	21d	Contributions	12	N	If required to attach receipt(s), statement(s), disqualify from e-file.	
0440	21e	Casualty Losses	12	N	If applicable, disqualify from e-file.	
0445	21f	Miscellaneous Deductions	12	N	If required to attach unacceptable e-file form(s) and statement(s), disqualify from e-file.	
0450	22	Total Deductions	12	N	Sum of lines 21a to 21f; or standard deduction. See table in "Software Edits for Form N-11" for standard deduction values.	

Field No.	N-11 Line No	Identification	Length	Description	Comments	C
					If sum is greater than $100,000 ($50,000 if Married Filing Separate), see formula in "Software Edits for Form N-11".	
0455	23	AGI Less Deductions	12	N	Line 20 minus 22 Can be negative	
0460	24	Exemption Amount	12	N	Should be $1040 multiplied by line 6e If disability is claimed, see table in "Software Edits for Form N-11" for values.	
0465	25	Taxable Income	12	N	Line 23 minus 24 If negative, zero fill.	
0470	26a	Net LT Capital Gain	12	N		
0475	26	Tax Liability	12	N	Use rate table or schedule. If taxable income is negative, this should be zero.	
0480	27	Tax Liability	12	N	Same as line 26	
0485	28	Total Non-refundable Credits	12	N	If required to attach unacceptable e-file form(s) and statement(s), disqualify from e-file.	
0490	29	Balance	12	N	Line 27 minus 28	
0495	30	Tax Withheld	12	N	Sum of State of Hawaii tax withheld fields for all W-2, W-2G, 1099-R and 1099-G. Rounding differences of $1 for every two forms is allowed.	
0500	31	Estimated Tax	12	N		
0505	32	Estimated Tax From Prior Year	12	N		
0510	33	Paid With Extension	12	N		
0515	34	Low-income Credit	12	N	Should match field 205 from Schedule X	
0520	35	Renter's Credit	12	N	Should match field 295 from Schedule X	
0525	36	Dependent Care Credit	12	N	Should match field 530 from Schedule X	
0530	37	Child Car Seat Credit	12	N	If applicable, disqualify from e-filing	
0535	38	General Income Credit	12	N	Blank; no value. Field not applicable for TY 2006.	1
0540	38	Total refundable	12	N	Cannot be negative amount.	1

Field No.	N-11 Line No	Identification	Length	Description	Comments	C
		credits from CR				
0545	39	Total Payments	12	N	Sum of lines 30 to 38 Cannot be negative amount.	**1**
0550	40	Overpaid	12	N	If line 39 > line 29, subtract line 29 from line 39. See also instructions for Estimated tax penalty.	
0555	44	Apply To Estimated Tax 2007	12	N	Cannot be negative	**1**
0560	43	Overpayment less contributions	12	N	Line 40 minus line 42	**1**
0565	42	Total Special Fund Contributions	12	N	Add the amounts relating to the filled ovals on lines 41a through 41c.	**1**
0570	45a	Refund Request	12	N	Line 43 minus 44.	**1**
0575	46	Amount You Owe	12	N	Line 29 minus line 39.	**1**
0580	47	Estimated Tax Penalty	12	N	Do not include the penalty amount on line 40 or line 46. See the instructions.	**1**
0585	48	Amount Paid (Overpaid) on Original Return	12	N	Blank Amount applies only to amended returns.	**1**
0590	49	Balance Due (Refund)	12	N	Blank Amount applies only to amended returns.	**1**
0595	51	Schedule C Amount	12	N		**1**
0600	52	Schedule E Amount	12	N		**1**
0605	53	Schedule F Amount	12	N		**1**
0610-0925		Filler		A	Blank	
		Record Terminus	1		Value "#"	

Form N-15

Field No.	N-15 Line No	Identification	Length	Description	Comments	C
		HEADER SECTION				
		Byte Count	4	N	Required Value "2749" fixed; "nnnn" variable	**1**
		Start of Record Sentinel	4	A	Required Value "****"	
0000		Record Id Type	6	A	Required Value "ST　"	
0001		Form Number	6	AN	Required Value "0001　"	
0002		Page Number	5	AN	Required Value "PG01 "	
0003		Taxpayer Identification Number	9	N	Primary SSN	
0004		Filler	1	A	Blank	
0005		Form/Schedule Number	7	N	Required Value "0000001"	
0010		State Code	2	A	Value must = "HI"	
0011		City Code	2	A	Reserved for future use.	
0015		Imperfect Return Indicator (IRS Use Only)	1	A	Value "E" = Exception Processing or blank	**1**
0019		State only indicator	2	A	"SO" or Blank Disqualify from e-file if "SO"	
0020		Declaration Control Number	14	N	Unique number assigned to each return by filer	
		a. First Two Positions	2	N	Value Always "00"	
		b. EFIN of Originator	6	N	ID number of the ERO	
		c. Batch Number	3	N	Required (000-999)	
		d. Serial Number	2	N	Required (00-99)	
		e. Year Digit	1		Single digit indicating the filing year of the return Value "7" for 2007	**1**
0023		Return Sequence Number	16	N	Required	
		a. ETIN of Transmitter	5	N	Must equal RSN	
		b. Transmitter Use	2	N	Required	

Field No.	N-15 Line No	Identification	Length	Description	Comments	C
		Field			In 1040, A or EZ	
		c. Julian Date of Transmission	3	N	Day file was transmitted to the IRS (001-366)	
		d. Transmitter Sequence Number	2	N	Required (01-99)	
		e. Sequence Number of Return	4	N	Required (0001-9999)	
STATE DIRECT DEPOSIT OR DIRECT DEBIT SECTION						
0024		Direct Deposit/Debit Indicator	1	N	Blank, not used for N-15	
0025		Reserved-RTN-Flag	1	N	Blank	
0027		Direct Debit Date	8	N	Blank, not used for N-15.	
0028		Direct Debit Amount	12	N	Blank, not used for N-15.	
0030		State-Routing Transit	9	N	Blank	
0032		State-Rtn-Indicator (IRS Use Only)	1	N	0=No State TRN Present 1=State RTN found on FOMF 2=State RTN not found on FOMF	
0035		State-Deposit Acct No	17	AN	Blank	
0040		State-Checking Acct	1	AN	Blank	
0048		State-Savings-Acct	1	AN	Blank	
INDICATOR						
0049		On-Line-State-Return	1	A	Value "O" =online Else blank	
PARTICIPANT SECTION						
0050		State Numeric Area	27	N		
		a. Preparer SSN/Preparer TIN	9	AN	This should be blank if there is no paid preparer.	
		b. Preparer FEIN	9	N		
		c. Preparer ZIP	5	N	If applicable, left justified	
		d. Preparer ZIP+4	4	N		
0052		State Alphanumeric Area	93	AN		
		a. Mailbox ID	5	AN	No restrictions	
		b. Preparer Firm Name	35	AN		
		c. Preparer Address	30	AN		
		d. Preparer City	20	AN		
		e. Preparer State	2	A		
		f. Preparer Self-Empl Ind	1	AN	X or blank	

Field No.	N-15 Line No	Identification	Length	Description	Comments	C
		ENTITY SECTION				
0055		Spouse's SSN	9	N	Required Entry if Hawaii Filing Status = MFJ or MFS	
0060		Name Line 1	35	AN		
		a. Primary Last Name	32	AN	Required Hyphens are allowed	
		b. Primary suffix	3	AN		
0062		Date of Death Primary	8	N	If applicable, disqualify from e-file.	
0065		Name Line 2	35	AN		
		a. Secondary Last Name	32	AN	Required if Hawaii Filing Status = MFJ Hyphens are allowed	
		b. Secondary suffix	3	AN		
0068		Date of Death Secondary	8	N	If applicable, disqualify from e-file.	
0070		Name Line 3	35	AN		
		a. Primary First Name	16	AN	Hyphens are allowed	
		b. Primary Middle Init	1	AN		
		c. Secondary First Name	16	AN	Required if Hawaii Filing Status = MFJ Hyphens are allowed	
		d. Secondary Middle Init	1	AN		
		e. Filler	1	AN	Blank	
0074		c/o Addressee	35	AN	In care of addressee	
0075		Address Line 1	35	AN	Required for domestic addresses	
0077		Foreign Street Address	35	AN	Required for Foreign Address, else reject	
0080		Address Line 2	35	AN	Address continuation.	
0085		City	22	A	Required for Domestic Address, else reject Abbreviations not allowed	
0087		Foreign City State or Province	35	AN	Required for Foreign Address, else reject	
0090		City Code	5	AN	Blank, not used in Hawaii	
0095		State Abbreviation	2	A	Required for Domestic Address, else reject State abbreviation must be	

Field No.	N-15 Line No	Identification	Length	Description	Comments	C
					standard postal code.	
0098		Foreign Country	22	A	Required for Foreign Address, else reject	
0100		ZIP Code	12	N	Required for Domestic Address, else reject Left justified	
0105		County	20	A	Blank, not used in Hawaii	
0110		County Code	5	N	Blank, not used in Hawaii	
0115		Telephone Number	12	AN	Taxpayer daytime phone number. If international phone number is more than 12 digits, leave blank.	
0120		Primary TP Signature	5	N	Blank, not used in Hawaii	
0125		Spouse Signature	5	N	Blank, not used in Hawaii	
0126		ERO EFIN/PIN	11	N	Blank, not used in Hawaii	
CONSISTENCY SECTION						
0150		Federal Filing Status	1	N	No entry	
0155		Total Federal Exemptions	2	N	No entry	
0160		Wages, Salaries, Tips	12	N	No entry	
0165		Taxable interest	12	N	No entry	
0170		Tax Exempt Interest	12	N	No entry	
0175		Dividends	12	N	No entry	
0180		State Refund	12	N	No entry	
0185		Taxable Social Sec Benefits	12	N	No entry	
0190		Keogh Plan and SEP Deductions	12	N	No entry	
0195		Adjusted Gross Income	12	N	No entry	
0200		Standard/Itemized Deductions	12	N	No entry	
0205		Earned Income Credit	12	N	No entry	
ALPHANUMERIC SECTION						
0300		Alphanumeric Field 1	80	AN		
		a. Software Developer Code	10	AN	ID number of Software Developer	
		b. Paid Preparer Name	31	AN		
		c. Preparer Phone Number	10	AN		
		d. Non-Paid Preparer	13	AN		

Field No.	N-15 Line No	Identification	Length	Description	Comments	C
		e. Preparer State EIN	16	AN		
0305		Alphanumeric Field 2	80	AN		
		a. Tax Year – Begin Period	6	N	MMDDYY Leave Blank if return is for Nonresident. Fill field for Part-Year Resident. Return must be for current tax year.	**1**
		b. Tax Year – End Period	6	N	MMDDYY Leave Blank if return is for Nonresident. Fill field for Part-Year Resident. Return must be for current tax year.	**1**
		c. Fill in oval for Part-Year Resident	1	A	X or blank	
		d. Fill in oval for Nonresident	1	A	X or blank	
		e. Fill in oval for Nonresident of Dual-Status Alien	1	A	X or blank	
		f. Taxpayer Occupation	18	AN		
		g. Spouse Occupation	18	AN		
		h. Fill in oval – Filing for first time	1	A	X or blank "X" indicates the taxpayer is filing an individual Hawaii return for the first time.	
		i. Fill in oval – Address or Name change	1	A	X or blank "X" indicates the taxpayer has changed his address or name from the last time a return was filed.	
	1-5	j. Hawaii Filing Status	1	N	Required Entry must be one of the following: 1 = Single (S) 2 = Married Filing Joint (MFJ) 3 = Married Filing Separate (MFS) 4 = Head of Household (HH) 5 = Qualifying Widow(er) (QW) Should match Federal filing status if married. Exception: can be MFJ	

Field No.	N-15 Line No	Identification	Length	Description	Comments	C
					for Hawaii as long as both spouses are filing Federal returns. If MFS for Hawaii, the resident should file Form N-11.	
	4	k. Child Name, Head of Household	25	AN	Required Entry if Hawaii Filing Status = HH and child not a dependent	
	6b	l. Fill in oval for spouse	1	A	X or Blank Check instructions if spouse meets requirements	
0310		Alphanumeric Field 3	80	AN		
	3	a1. Spouse Last Name	20	AN	Required Entry if Hawaii Filing Status = MFS	
	3	a2. Spouse First Name	10	AN	Required Entry if Hawaii Filing Status = MFS	
	3	a3. Spouse Middle Initial	1	AN		
	5	b. Year Spouse Died	4	N	Required Entry if Hawaii Filing Status = QW Cannot be greater than transmission date, else will reject Cannot be more than 2 years prior to the tax year. For example, must be 2004or 2005 for tax year 2006.	**1**
	6a	c. Exemption – Taxpayer	1	A	X or blank Should be blank only if oval for Dependent is "X" on Line 36.5	**1**
	6a	d. Exemption – Taxpayer Age 65 or over	1	A	X or blank	
	6b	e. Exemption – Spouse	1	A	X or blank If Hawaii Filing Status = MFS, can take spousal exemption if spouse is not filing a Hawaii return, had no income and was not the dependent of someone else. This should be "X" if Hawaii filing Status = MFJ; spouse should be entitled to an exemption.	

Field No.	N-15 Line No	Identification	Length	Description	Comments	C
	6b	f. Exemption – Spouse Age 65 or over	1	A	X or blank	
	6a/b	g. Exemptions – Taxpayer and Spouse	1	N	Total number of "X"s in lines 6a and 6b	
	6c	h. Number of Dependent Children	2	N	Required Entry if Hawaii Filing Status = QW or HOH (where qualifying person is the taxpayer/spouse's dependent).	
	6d	i. Number of Other Dependents	2	N		
	6e	j. Total Number of Exemptions	2	N	Must equal total number of filled in ovals on 6a and 6b plus amount in boxes 6c and 6d.	
	36.5	k. Dependent Flag	1	A	X or blank	**1**
	41a	l. Taxpayer Disabled	1	A	X or blank	**1**
	41a	m. Spouse Disabled	1	A	X or blank	**1**
	43	n. Fill in oval-Tax Table	1	A	X or blank	**1**
	43	o. Fill in oval-Rate Schedule	1	A	X or blank	**1**
	43	p. Fill in oval-Form N-168	1	A	If applicable, disqualify from e-file	**1**
	43	q. Fill in oval-Form N-615	1	A	X or blank	**1**
	43	r. Fill in oval-Capital Gains worksheet	1	A	X or blank	**1**
	43	s. Fill in oval-Separate Tax	1	A	X or blank If required to attach Forms N-2, N-103, N-152, N-318, N-338, N-405, N-586, or N-814, disqualify from e-file.	**1**
	50	t. DHS Exemptions	2	N		**1**
	63	u. Fill in oval – Form N-210 attached	1	A	X or blank	**1**
	66	v. Send packet of forms	1	A	X or blank	**1**
	6c and 6d	w. Dependent 1 First Name	10	AN	If more than 4 dependents, disqualify from e-file.	
		x. Hawaii Return ID	3	AN	Required Entry must be N15	
		y. First four letters of Taxpayer's last name	4	AN	Use all Capital letters Hyphens are allowed	

Field No.	N-15 Line No	Identification	Length	Description	Comments	C
		z. First four letters of Spouse's last name	4	AN	If Hawaii Filing Status = MFJ or MFS. Use all Capital letters Hyphens are allowed	
0315		Alphanumeric Field 4	80	AN		
	6c and 6d	a. Dependent 1 Last Name	20	AN		
	6c and 6d	b. Dependent 1 SSN	9	AN		
	6c and 6d	c. Dependent 1 Relationship	11	AN		
	6c and 6d	d. Dependent 2 First Name	10	AN		
	6c and 6d	e. Dependent 2 Last Name	20	AN		
		f. Election Campaign – Taxpayer	1	A	X or blank	
		g. Election Campaign – Spouse	1	A	X or blank Available only if Hawaii Filing Status = MFJ	
	57a	h. Fill in oval for Hawaii schools – primary	1	A	X or blank	**1**
	57a	i. Fill in oval for Hawaii schools - spouse	1	A	X or blank	**1**
		Filler	6		Blank	
0320		Alphanumeric Field 5	80	AN		
		a. Designee name	25	AN		
		b. Designee phone number	10	N		
		c. Designee identification number	9	AN	SSN or PTIN	
		d. Paid preparer's info-date	8	DT	YYYYMMDD	
	57b	e. Fill in oval for Hawaii Public Libraries – primary	1	AN	X or blank	**1**
	57b	f. Fill in oval for Hawaii Public Libraries - spouse	1	AN	X or blank	**1**
	36	g. Ratio of Hawaii	3	N	Divide line 35, Column B by line	**1**

Field No.	N-15 Line No	Identification	Length	Description	Comments	C
		AGI to Total AGI			35, Column A. Compute to 3 decimal places and round to 2 decimal places.	
	6c and 6d	h. Dependent 2 SSN	9	AN		
	6c and 6d	i. Dependent 2 Relationship	11	AN		
		Filler	3		Blank	
0325		Alphanumeric Field 6	80	AN		
	30	a. Alimony paid Recipient name	15	AN	If more than one recipient, disqualify from e-file.	**1**
	30	b. Alimony paid Recipient SSN	9	AN		**1**
	57c	c. Fill in oval for Domestic Violence / Child Abuse and Neglect Funds - primary	1	AN	X or blank	**1**
	57c	d. Fill in oval for Domestic Violence / Child Abuse and Neglect Funds - spouse	1	AN	X or blank	**1**
	6c and 6d	e. Dependent 3 First Name	10	AN		
	6c and 6d	f. Dependent 3 Last Name	20	AN		
	6c and 6d	g. Dependent 3 SSN	9	AN		
	6c and 6d	h. Dependent 3 Relationship	11	AN		
		Filler	4		Blank	
0330		Alphanumeric Field 7	80	AN		
	6c and 6d	a. Dependent 4 First Name	10	AN		
	6c and 6d	b. Dependent 4 Last Name	20	AN		
	6c and 6d	c. Dependent 4 SSN	9			
	6c and 6d	d. Dependent 4 Relationship	11			
	19	Other Income	25	AN	State nature and source of income	

Field No.	N-15 Line No	Identification	Length	Description	Comments	C
		Filler	5		Blank	
SIGNED NUMERIC SECTION						
0350	7A	Wages - A	12	N		
0355	7B	Wages - B	12	N		
0360	8A	Interest Income - A	12	N		
0365	8B	Interest Income - B	12	N		
0370	9A	Dividends - A	12	N		
0375	9B	Dividends - B	12	N		
0380	10A	State Tax Refund - A	12	N		
0385	10B	State Tax Refund - B	12	N		
0390	11A	Alimony Received - A	12	N		
0395	11B	Alimony Received - B	12	N		
0400	12A	Business Farm Income - A	12	N	Can be negative	
0405	12B	Business Farm Income - B	12	N	Can be negative	
0410	13A	Capital Gain - A	12	N	Can be negative	
0415	13B	Capital Gain - B	12	N	Can be negative If required to attach N-103, disqualify from e-file.	
0420	14A	Supplemental Gain - A	12	N	Can be negative	
0425	14B	Supplemental Gain - B	12	N	Can be negative If required to attach Sch D-1, disqualify from e-file.	
0430	15A	IRA Distributions - A	12	N		
0435	15B	IRA Distributions - B	12	N		
0440	16A	Pensions - A	12	N		
0445	16B	Pensions - B	12	N	If required to attach Sch J, disqualify from e-file.	
0450	17A	Rents - A	12	N	Can be negative	
0455	17B	Rents - B	12	N	Can be negative	
0460	18A	Unemployment Comp - A	12	N		
0465	18B	Unemployment Comp - B	12	N		
0470	19A	Other Income - A	12	N	Can be negative	
0475	19B	Other Income - B	12	N	Can be negative If required to attach N-103,	

Field No.	N-15 Line No	Identification	Length	Description	Comments	C
					statement(s), disqualify from e-file.	
0480	20A	Total Income - A	12	N	Sum of lines 7A to 19A Can be negative	
0485	20B	Total Income - B	12	N	Sum of lines 7B to 19B Can be negative	
0490	21A	Educator Expenses – A	12	N	Blank Not used	**1**
0495	21B	Educator Expenses – B	12	N	Blank Not used	**1**
0500	21A	Certain Expenses - A	12	N		**1**
0505	21B	Certain Expenses - B	12	N	If applicable, disqualify from e-file.	**1**
0510	22A	IRA Deduction - A	12	N		**1**
0515	22B	IRA Deduction - B	12	N		**1**
0520	23A	Student Loan Deduction - A	12	N		**1**
0525	23B	Student Loan Deduction - B	12	N	Not allowed if the modified (AGI) is ≥ $65,000 for single, HOH or QW; $130,000 for MFJ	**1**
0530	24A	Health Savings Deduction - A	12	N		**1**
0535	24B	Health Savings Deduction - B	12	N		**1**
0540	25A	Moving Expenses - A	12	N		**1**
0545	25B	Moving Expenses - B	12	N	If applicable, disqualify from e-file.	**1**
0550	26A	Self-employment Tax - A	12	N		**1**
0555	26B	Self-employment Tax - B	12	N		**1**
0560	27A	Self-employed Deduction - A	12	N		**1**
0565	27B	Self-employed Deduction - B	12	N		**1**
0570	28A	Self-employed Plan - A	12	N		**1**
0575	28B	Self-employed Plan - B	12	N		**1**

Field No.	N-15 Line No	Identification	Length	Description	Comments	C
0580	29A	Penalty Early Withdraw - A	12	N		**1**
0585	29B	Penalty Early Withdraw - B	12	N		**1**
0590	30A	Alimony Paid - A	12	N		**1**
0595	30B	Alimony Paid - B	12	N	If required to attach statement(s), disqualify from e-file.	**1**
0600	31A	Payments to IHA - A	12	N		**1**
0605	31B	Payments to IHA - B	12	N		**1**
0610	32A	Reserve-Guard Pay - A	12	N		**1**
0615	32B	Reserve-Guard Pay - B	12	N		**1**
0620	33A	Exceptional Trees Deduction - A	12	N		**1**
0625	33B	Exceptional Trees Deduction - B	12	N	If applicable, disqualify from e-file.	**1**
0630	34A	Total Adjustments - A	12	N	Sum of lines 21A to 33A	**1**
0635	34B	Total Adjustments - B	12	N	Sum of lines 21B to 33B	**1**
0640	35A	AGI - A	12	N	Line 20A minus 34A Can be negative	**1**
0645	35B	AGI - B	12	N	Line 20B minus 34B Can be negative	**1**
0660	37a	Medical Expenses	12	N		**1**
0665	37b	Taxes Deductions	12	N		**1**
0670	37c	Interest Expense	12	N		**1**
0675	37d	Contributions	12	N	If required to attach receipt(s), statement(s), disqualify from e-file.	**1**
0680	37e	Casualty Losses	12	N	If applicable, disqualify from e-file.	**1**
0685	37f	Miscellaneous Deductions	12	N	If required to attach unacceptable e-file form(s) and statement(s), disqualify from e-file.	**1**
0690	38	Total Deductions	12	N		**1**
0695	39a	Standard Deduction	12	N	Entry must be one of the following: Filing status 1: $1,500 2 or 5 $1,900 3 $950 4 $1,650	**1**

Field No.	N-15 Line No	Identification	Length	Description	Comments	C
0700	39b	Prorated Deduction	12	N	Multiply line 39a by the ratio on line 36	**1**
0705	40	AGI Less Deductions	12	N	Required Line 35, Column B minus line 38 or 39b, whichever applies. Can be negative	**1**
0710	41a	Exemption Amount	12	N		**1**
0715	41b	Prorated Exemptions	12	N	Multiply line 41a by the ratio on line 36	
0720	42	Taxable Income	12	N	Line 40 minus line 41b If negative, zero fill.	**1**
0725	43a	Net LT Capital Gain	12	N		**1**
0730	43	Tax Liability	12	N		**1**
0735	44	Total Non-refundable Credits	12	N	If required to attach statement(s) and/or form(s) other than N-334, N-334A, and Schedule CR , disqualify from e-file.	**1**
0740	45	Balance	12	N	Line 43 minus line 44; if less than zero, enter zero	**1**
0745	46	Tax Withheld	12	N	If required to attach N-2, N-4, disqualify from e-file.	**1**
0750	47	N-1 Estimated Tax Payments	12	N		**1**
0755	47	N-288A Estimated Tax Payments	12	N	If applicable, disqualify from e-file.	**1**
0760	47	Estimated Tax Payments	12	N	If required to attach N-288A, N-288C, disqualify from e-file.	**1**
0765	48	Estimated Tax From Prior Year	12	N		**1**
0770	49	Paid with Extension	12	N		**1**
0775	50	Low-income Credit	12	N	Must match field 205 from Schedule X	**1**
0780	51	Renter's Credit	12	N	Must match field 295 from Schedule X	**1**
0785	52	Dependent Care Credit	12	N	Must match field 530 from Schedule X	**1**
0790	53	Child Care Seat Credit	12	N	If applicable disqualify from e-file	**1**
0795	54	Total refundable credits from CR	12	N	Check requirements of Sch CR. Must match field 190 Cannot be negative amount.	**1**
0800	55	Total Payments	12	N	Sum of lines 46 to 54	**1**

Field No.	N-15 Line No	Identification	Length	Description	Comments	C
					Cannot be negative amount.	
0805	56	Overpaid	12	N	If line 55 is larger than line 45; line 55 minus line 45	**1**
0810	60	Apply to Estimated Tax	12	N	Cannot be negative	**1**
0815	59	Overpayment less application of estimated	12	N	Line 56 minus line 58	**1**
0820	58	Total Special Fund Contributions	12	N	Sum of amounts relating to the filled ovals on lines 57a, 57b, and 57c.	**1**
0825	61	Refund Request	12	N	Line 59 minus line 60	**1**
0830	62	Balance Due	12	N	If line 45 is larger than line 55; line 45 minus line 55	**1**
0835	63	Estimated Tax Penalty	12	N		**1**
0840	64	Amount Paid (Overpaid) on Original Return	12	N	Blank Field applies only to amended return.	**1**
0845	65	Balance Due (Refund) with Amended Return	12	N	Blank Field applies only to amended return.	**1**
0850 - 0925		Filler		A	Blank	**1**
		Record Terminus	1		Value "#"	

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Unformatted Record
Form Schedule X

Field No	Sch X Line No	Identification	Length	Description	Comments	
		HEADER SECTION				
		Byte Count	4	N	Required: enter number of bytes in unformatted record (4,861 maximum)	
		Start of Record Sentinel	4		Required Value "!!!!"	
0000		Record ID Type	6	AN	Required Value "SCHX "	
0001		Form Number	6		Required Value "0001 "	
0002		Page Number	5		Required Value "PG01 "	
0003		Primary SSN	9	N	Taxpayer Identification Number	
0004		Filler	1	AN	Blank	
0005		Form/Schedule Number	7	N	Required Value "0000001"	
		PART I: LOW-INCOME REFUNDABLE TAX CREDIT				1
0050	2	Exemption – Name 1	31	AN	First_name, Last _name	
0055	2	Exemption – Name 2	31	AN	First_name, Last _name	
0060	2	Exemption – Name 3	31	AN	First_name, Last _name	
0065	2	Exemption – Name 4	31	AN	First_name, Last _name	
0070	2	Exemption – Name 5	31	AN	First_name, Last _name	
0075	2	Exemption – Name 6	31	AN	First_name, Last _name	
0080	2	Exemption – Name 7	31	AN	First_name, Last _name	
0085	2	Exemption – Name 8	31	AN	First_name, Last _name	
0090	2	Total Exemptions	1	N	If number of exemptions more than 8, cannot e-file.	
0095	3	Child Exemption – Name 1	31	AN		

Field No	Sch X Line No	Identification	Length	Description	Comments	
0100	3	Child Exemption – Name 2	31	AN		
0105	3	Child Exemption – Name 3	31	AN		
0110	3	Child Exemption – Name 4	31	AN		
0120	3	Child Exemption – SSN 1	9	N		
0125	3	Child Exemption – SSN 2	9	N		
0130	3	Child Exemption – SSN 3	9	N		
0135	3	Child Exemption – SSN 4	9	N		
0145	3	Child Exemption – Relationship 1	25	A	Child, grandchild, niece, nephew, etc.	
0150	3	Child Exemption – Relationship 2	25	A		
0155	3	Child Exemption – Relationship 3	25	A		
0160	3	Child Exemption – Relationship 4	25	A		
0170	3	Total Child Exemptions	1	N	If number of child exemptions more than 4, cannot e-file	
0175	4	Hawaii AGI 2	9	SN	Can be negative	
0180	5	MFS Spouse AGI	9	SN	Can be negative	
0185	6	Total AGI	9	SN	Can be negative	
0190	7	Credit Amount	9	N	See "Table for Low Income Refundable Tax Credit" in "Software Edits for Schedule X" for value	
0195	8	Multiplication 1	9	N	Multiply line 2 total by line 7	
0200	9	Multiplication 2	9	N	Line 3 total multiplied by $35	
0205	10	Total Refundable Credit	9	N	Sum of lines 8 and 9. Carry to field "Low-income credit" on Form N-11 or N-15.	**1**
		PART II: CREDIT FOR LOW-INCOME HOUSEHOLD RENTERS				**1**
0210	4	Address	35	AN	If more than 1 rental unit has to be listed, cannot e-file	
0214		City, State, Zip code	31	AN		
0230	4	Start Month	2	N	MM format	
0235	4	End Month	2	N	MM format. Should be greater than field 230.	

Field No	Sch X Line No	Identification	Length	Description	Comments	
0240	4	Total Rent	9	N		
0245	4	Owner Name	31	AN	First Name, Middle Initial, Last Name	
0250	4	Owner Address	35	AN		
0254		City, State, Zip code	31	AN		
0273	4	Hawaii Tax I.D. Number	10	N	10 digits "W" must not be entered.	**1**
0275	5	Taxpayer Share Amount	9	N		
0280	6	Exclusions Amount	9	N		
0285	7	Subtraction 1 Amount	9	N	Line 5 minus line 6. If less than $1,000 cannot claim credit.	
0290	8	Number of Qualified Exemptions	1	N	Should be less than or equal to Field 305 l on N-11. Exception: For Hawaii Filing Status = MFS, claim can be made for the spouse's age exemption. However, the spouse has to be a Hawaii resident, is not filing a Hawaii return, had no income and is not the dependent of someone else.	
0295	9	Total Rental Credit Amount	9	N	Carry to field "Renter's Credit" on Form N-11. Field "HI AGI 1" of Form N-11 must be less than $30,000 else cannot claim this credit.	
PART III: CREDIT FOR CHILD AND DEPENDENT CARE EXPENSES						**1**
0300	1	Provider 1 Name	16	AN	Special characters allowed	
0305	1	Provider 1 Address	35	AN		
0309	1	City, State, Zip Code	31	AN		
0325	1	Provider 1 ID Number	9	N	Provider's Social Security Number or Employer's Identification Number	
0333	1	Provider 1 Hawaii Tax I.D. Number	10	N	10 digits "W" must not be entered.	**1**
0335	1	Paid to Provider 1	9	N		
0340	1	Provider 2 Name	16	AN	Special characters allowed	
0345	1	Provider 2 Address	35	AN		
0349	1	City, State, Zip Code	31	AN		
0365	1	Provider 2 ID Number	9	N	Provider's Social Security Number or Employer's Identification	

Field No	Sch X Line No	Identification	Length	Description	Comments	
					Number	
0373	1	Provider 2 Hawaii Tax I.D. Number	10	N	10 digits "W" must not be entered.	**1**
0375	1	Paid to Provider 2	9	N		
0376	1	Provider 3 Name	16	AN	Special characters allowed	
0377	1	Provider 3 Address	35	AN		
0378	1	City, State, Zip Code	31	AN		
0379	1	Provider 3 ID Number	9	N	Provider's Social Security Number or Employer's Identification Number	
0380	1	Provider 3 Hawaii Tax I.D. Number	10	N	10 digits "W" must not be entered.	**1**
0381	1	Paid to Provider 3	9	N		
0382	2	Expense-Benefit Amount	9	N	Lines 2 to 15 are for employer-paid dependent care benefits. If taxpayer did not receive employer-paid dependent care benefits, lines 2 to 15 can be left blank.	
0383	3	Amount carried over from 2005 and used in 2006 during the grace period				**1**
0385	4	Forfeited Amount or Amount carried forward to 2007	9	N		**1**
0390	5	Addition 1 Amount	9	N	Combine lines 2, 3, and 4	**1**
0395	6	Qualified Expenses 1 Amount	9	N		**1**
0400	7	Comparison Amount 1	9	N	Smaller of line 5 or 6	**1**
0405	8	Taxpayer Earned Income 1 Amount	9	N		**1**
0410	9	Spouse Earned Income 1 Amount	9	N		**1**
0415	10	Comparison Amount 2	9	N	Smaller of lines 7, 8 or 9.	**1**
0420	11	Taxable Benefits Amount	9	N	Amount of taxable benefits from the worksheet in the Instructions	**1**
0430	12	Comparison Amount 3	9	N	$2,400 ($4,800 if 2 or more qualifying persons)	**1**
0435	13	Comparison Amount 4	9	N	Add lines f and I from the Taxable benefits worksheet in the instructions	**1**

Field No	Sch X Line No	Identification	Length	Description	Comments	
0440	14	Subtraction 3 Amount	9	N	Line 12 minus line 13	**1**
0445	15	Qualified Expenses 2 Amount	9	N		**1**
0450	16	Qualifying Person 1 First Name	10	AN		**1**
0455	16	Qualifying Person 1 Last Name	15	AN		**1**
0460	16	Qualifying Person 1 Relationship	10	AN		**1**
0465	16	Qualifying Person 1 SSN	9	N	Social Security Number	**1**
0470	16	Qualifying Person 1 Expense	9	N		**1**
0475	16	Qualifying Person 2 First Name	10	AN		**1**
0480	16	Qualifying Person 2 Last Name	15	AN		**1**
0485	16	Qualifying Person 2 Relationship	10	AN		**1**
0490	16	Qualifying Person 2 SSN	9	N	Social Security Number	**1**
0495	16	Qualifying Person 2 Expense	9	N		**1**
0500	17	Comparison Amount 5	9	N	Sum of fields 0470, 0495, and 0555, but not more than $2,400 for one qualifying person or $4,800 for two persons. However, if taxpayer had employer-paid dependent care benefits, enter the smaller of line 14 or 15.	**1**
0505	18	Taxpayer Earned Income 2	9	N		**1**
0510	19	Spouse Earned Income 2	9	N		**1**
0515	20	Comparison Amount 6	9	N	Smallest of lines 17, 18 or 19	**1**
0520	21	Hawaii AGI 3	9	N	Amount from Field "HI AGI 1" of Form N-11 or from Field 0640 "AGI A" of Form N-15. Can be negative.	**1**
0525	22	Decimal Amount	2	N	Do not include decimal point.	**1**

Field No	Sch X Line No	Identification	Length	Description	Comments	
					See "Table for Child and Dependent Care Credit" in "Software Edits for Schedule X" for value.	
0530	23	Child-Dependent Care Credit	9	N	Carry to field "Dependent Care Credit" on Form N-11 or N-15.	**1**
0535	16	Qualifying Person 3 First Name	10	AN		**1**
0540	16	Qualifying Person 3 Last Name	15	AN		**1**
0545	16	Qualifying Person 3 Relationship	10	AN		**1**
0550	16	Qualifying Person 3 SSN	9	N	Social Security Number	**1**
0555	16	Qualifying Person 3 Expense	9	N		**1**
		Record Terminus	1		Value "#"	

Schedule CR

Field No	Sch CR Line No	Identification	Length	Description	Comments	
		HEADER SECTION				
		Byte Count	4	N	Required: enter number of bytes in unformatted record (4,861 maximum)	
		Start of Record Sentinel	4		Required Value "!!!!"	
0000		Record ID Type	6	AN	Required Value "SCHCR "	
0001		Form Number	6		Required Value "0001 "	
0002		Page Number	5		Required Value "PG01 "	
0003		Primary SSN	9	N	Taxpayer Identification Number	
0004		Filler	1	AN	Blank	
0005		Form/Schedule Number	7	N	Required Value "0000001"	
		SCHEDULE CR INFORMATION				
0050		Fiscal year begin	6		MMYYYY If fiscal year filer, disqualify from e-file.	
0055		Fiscal year end	6		MMYYYY	
0060	Part I 1	Tax paid to another state/foreign country	12	N	If applicable, disqualify from e-file.	
0065	2	Energy Conservation	12	N	If applicable, disqualify from e-file.	
0070	3	Enterprise Zone	12	N	If applicable, disqualify from e-file.	
0075	4	Low Income Housing	12	N	If applicable, disqualify from e-file.	
0080	5	Vocational Rehabilitation	12	N	If applicable, disqualify from e-file.	
0085	6	High Tech Investment	12	N	If applicable, disqualify from e-file.	
0090	7	Individual Development	12	N	If applicable, disqualify from e-file.	
0095	8	Tech Infrastructure Renovation	12	N	If applicable, disqualify from e-file.	
0100	9	School Repair	12	N	If applicable, disqualify from e-file.	
0105	10	Hotel Construction and	12	N	If applicable, disqualify from e-	

Field No	Sch CR Line No	Identification	Length	Description	Comments	
		Remodeling			file.	
0110	11	Residential Construction and Remodeling	12	N	If applicable, disqualify from e-file.	
0115	12	Renewable Energy	12	N	Must attach N-334 May also need to attach N-334A	
0120	12a	Solar Thermal	1	AN	'X' or blank	
0125		Wind Powered	1	AN	'X' or blank	
0130		Photovoltaic	1	AN	'X' or blank	
0131	13	Ko Olina Resort, Marina Attractions, and Educational Facilities	12	N	If applicable, disqualify from e-file.	
0132	14	Flood Victims	12	N	If applicable, disqualify from e-file.	1
0135	15	Total Nonrefundable	12	N		1
0140	Part II 16	Capital Goods	12	N	Must attach Form N-312. May also need to attach Sch. K-1 (Form N-20) or Sch. K-1 (Form N-35)	1
0145	17	Fuel Tax for Fishers	12	N	If applicable, disqualify from e-file.	1
0150	18	Hotel Construction and Remodeling	12	N	If applicable, disqualify from e-file.	1
0155	19	Motion Picture and Film	12	N	If applicable, disqualify from e-file.	1
0160	20	Research Activities	12	N	If applicable, disqualify from e-file.	1
0165	21	Drought Mitigating Water Storage Facility	12	N	If applicable, disqualify from e-file.	1
0170	22	Ethanol Facility	12	N	If applicable, disqualify from e-file.	1
0171	23	Flood Victims	12	N	If applicable, disqualify from e-file.	1
0172	24	Motion Picture, Digital Media, and Film Production	12	N	If applicable, disqualify from e-file.	1
0175	25a	Share of sale of Hawaii real property interests	12	N	If applicable, must attach Sch. K-1 (Form N-20) or Sch. K-1 (Form N-35)	1
0180	25b	Regulated Investment	12	N	If applicable, disqualify from e-file.	1
0185	25c	Total	12	N	Add lines 25a and 25b	1
0190	26	Total Refundable	12	N		1

Field No	Sch CR Line No	Identification	Length	Description	Comments	
		Record Terminus	1		Value "#"	

Form N-158

Field No	N-158 Line No	Identification	Length	Description	Comments	
			HEADER SECTION			
		Byte Count	4	N	Required: enter number of bytes in unformatted record (4,861 maximum)	
		Start of Record Sentinel	4		Required Value "!!!!"	
0000		Record ID Type	6	AN	Required Value "N158 "	
0001		Form Number	6		Required Value "0001 "	
0002		Page Number	5		Required Value "PG01 "	
0003		Primary SSN	9	N	Taxpayer Identification Number	
0004		Filler	1	AN	Blank	
0005		Form/Schedule Number	7	N	Required Value "0000001"	
			N-158 INFORMATION			
0050	1	Investment interest expense - HI	12	N	Can be different from Federal form 4952 line 1.	
0055	2	Carryover disallowed interest expense	12	N		
0060	3	Total investment interest	12	N	Sum of lines 1 and 2.	
0065	4a	Investment property gross income	12	N		
0070	4b	Disposed net gain	12	N		
0075	4c	Smaller of 4b or Disposed net capital gain	12	N		
0080	4d	Line 4b minus 4c	12	N	Line 4b minus line 4c. Cannot be negative.	

Field No	N-158 Line No	Identification	Length	Description	Comments	
0085	4e	Investment capital gain	12	N		
0090	4f	Investment income	12	N	Sum of lines 4a, 4d and 4e.	
0095	5	Investment expenses	12	N		
0100	6	Net investment income	12	N	Line 4f minus 5. Cannot be negative.	
0105	7	Carry forward disallowed interest expense	12	N	Line 3 minus 6. Cannot be negative.	
0110	8	Investment interest expense deduction	12	N	Smaller of line 3 or 6.	
		Record terminus	1		Value "#"	

Form N-210

Field No	N-210 Line No	Identification	Length	Description	Comments	
		HEADER SECTION				
		Byte Count	4	N	Required: enter number of bytes in unformatted record (4,861 maximum)	
		Start of Record Sentinel	4		Required Value "!!!!"	
0000		Record ID Type	6	AN	Required Value "N210 "	
0001		Form Number	6		Required Value "0001 "	
0002		Page Number	5		Required Value "PG01 "	
0003		Primary SSN	9	N	Taxpayer Identification Number	
0004		Filler	1	AN	Blank	
0005		Form/Schedule Number	7	N	Required Value "0000001"	
		N-210 INFORMATION				
0050	Part I A	Waiver Box	1	AN	"X" or blank	
0055	B	Annualized installment method box	1	AN	"X" or blank	
0060	C	Actually withheld box	1	AN	"X" or blank	
0065	D	Required installment box	1	AN	"X" or blank	
0070	Part II 1	Current year tax liability	12	N		
0075	2	Total credits	12	N		
0080	3	Balance 1	12	N	Part II line 1 minus line 2	
0085	4	Current year tax withheld	12	N		
0090	5	Balance 2	12	N	Part II line 3 minus line 4	
0095	6	Farmer or fisherman	1	AN	Blank; no value. Field not applicable for TY 2006.	
0100	6	Balance 3	12	N	Multiply line 3 by 60%.	
0105	7	Prior year's tax	12	N		
0110	8	Part II balance	12	N	Smaller of line 6 or line 7	
0115	Part III 9 (a)	Required installments	12	N		
0120	9 (b)	Required installments	12	N		

Field No	N-210 Line No	Identification	Length	Description	Comments	
0125	9 (c)	Required installments	12	N		
0130	9 (d)	Required installments	12	N		
0135	10 (a)	Payments	12	N		
0140	10 (b)	Payments	12	N		
0145	10 (c)	Payments	12	N		
0150	10 (d)	Payments	12	N		
0155	14 (a)	Applied Overpayment	12	N	Amount from Line 10	
0160	16 (a)	Underpayment	12	N	If line 9>=Line 14, Line 9 minus Line 14. Else no entry	
0165	17 (a)	Overpayment	12	N	If Line 14>Line 9, Line 14 minus Line 9	
0170	11 (b)	Previous column overpayment B	12	N	Line 17 of column A	
0175	12 (b)	Tax to be applied B	12	N	Line 10 + 11	
0180	13 (b)	Taxes Due Col B	12	N	Line 15 + 16 of prior column	
0185	14 (b)	Applied overpayment B	12	N	Line 13- 13, no negative	
0190	15 (b)	Applied underpayment B	12	N	If line 14=0, line 13- 12	
0195	16 (b)	Underpayment B	12	N	If line 9 >=14, line 9-14. Else no entry	
0200	17 (b)	Overpayment B	12	N	If line 14>9, line 14- 9	
0205	11 (c)	Previous column overpayment C	12	N	Line 17 of column B	
0210	12 (c)	Tax to be applied C	12	N	Line 10 + 11	
0215	13 (c)	Taxes Due Col C	12	N	Line 15 + 16 of prior column	
0220	14 (c)	Applied overpayment C	12	N	Line 13- 13, no negative	
0225	15 (c)	Applied underpayment C	12	N	If line 14=0, line 13- 12	
0230	16 (c)	Underpayment C	12	N	If line 9 >=14, line 9-14. Else no entry	
0235	17 (c)	Overpayment C	12	N	If line 14>9, line 14- 9	
0240	11 (d)	Previous column overpayment D	12	N	Line 17 of column C	
0245	12 (d)	Tax to be applied D	12	N	Line 10 + 11	
0250	13 (d)	Taxes Due Col D	12	N	Line 15 + 16 of prior column	
0255	14 (d)	Applied overpayment D	12	N	Line 13- 13, no negative	
0265	16 (d)	Underpayment D	12	N	If line 9 >=14, line 9-14. Else no entry	
0275	Part IV 18 (a)	Date	8	DT	YYYYMMDD	
0280	19 (a)	Number of months	12	N		

Field No	N-210 Line No	Identification	Length	Description	Comments	
0285	20 (a)	Amount	12	N	Entry from line 19 multiplied by .00667	
0290	Part IV 18 (b)	Date	8	DT	YYYYMMDD	
0295	19 (b)	Number of months	12	N		
0300	20 (b)	Amount	12	N	Entry from line 19 multiplied by .00667	
0305	Part IV 18 (c)	Date	8	DT	YYYYMMDD	
0310	19 (c)	Number of months	12	N		
0315	20 (c)	Amount	12	N	Entry from line 19 multiplied by .00667	
0320	Part IV 18 (d)	Date	8	DT	YYYYMMDD	
0325	19 (d)	Number of months	12	N		
0330	20 (d)	Amount	12	N	Entry from line 19 multiplied by .00667	
0335	21	Total underpayment penalty	12	N	Sum of all columns line 20	
0340	Sch. A 1 (a)	AGI amount period A	12	N		
0345	3 (a)	Annualized Income A	12	N	Line 1 multiplied by line 2	
0350	4 (a)	Itemized deductions A	12	N		
0355	6 (a)	Annualized itemized deductions A	12	N	Line 4 multiplied by line 5	
0360	7 (a)	Return standard deduction A	12	N		
0365	8 (a)	Installment deduction amount A	12	N	Larger of line 6 or line 7	
0370	9 (a)	Net income amount A	12	N	Line 3 minus line 8	
0375	10 (a)	Exemption claimed amt A	12	N	$1040 multiplied by total number of exemptions claimed	
0380	11 (a)	Taxable income amount A	12	N	Line 9 minus line 10	
0385	12 (a)	Tentative tax amount A	12	N	Tax on amount from line 11	
0390	13 (a)	Other taxes A	12	N		
0395	14 (a)	Tax before credits A	12	N	Line 12 plus line 13	
0400	15 (a)	Allowed credits A	12	N		

Field No	N-210 Line No	Identification	Length	Description	Comments	
0405	16 (a)	Net tax due amount A	12	N	Line 14 minus line 15	
0410	18 (a)	Applicable tax due amount A	12	N	Multiply line 16 by line 17	
0415	20 (a)	Tax due amount A	12	N	Line 18 minus line 19	
0420	21 (a)	Installment tax amount A	12	N		
0425	23 (a)	Aggregate tax due amount A	12	N	Add line 21 and 22	
0435	24 (a)	Required installment amount A	12	N	Smaller of line 20 or line 23	
0440	Sch. A 1 (b)	AGI amount period B	12	N		
0445	3 (b)	Annualized Income B	12	N	Line 1 multiplied by line 2	
0450	4 (b)	Itemized deductions B	12	N		
0455	6 (b)	Annualized itemized deductions B	12	N	Line 4 multiplied line 5	
0460	7 (b)	Return standard deduction B	12	N		
0465	8 (b)	Installment deduction amount B	12	N	Larger of line 6 or line 7	
0470	9 (b)	Net income amount B	12	N	Line 3 minus line 8	
0475	10 (b)	Exemption claimed amt B	12	N	$1040 multiplied by total number of exemptions claimed	
0480	11 (b)	Taxable income amount B	12	N	Line 9 minus line 10	
0485	12 (b)	Tentative tax amount B	12	N	Tax on amount from line 11	
0490	13 (b)	Other taxes B	12	N		
0495	14 (b)	Tax before credits B	12	N	Line 12 plus line 13	
0500	15 (b)	Allowed credits B	12	N		
0505	16 (b)	Net tax due amount B	12	N	Line 14 minus line 15	
0510	18 (b)	Applicable tax due amount B	12	N	Multiply line 16 by line 17	
0515	19 (b)	Accumulated installment amt B	12	N	Sum of amounts in preceding columns of line 25	
0520	20 (b)	Tax due amount B	12	N	Line 18 minus line 19	
0525	21 (b)	Installment tax amount B	12	N	25% of Part II, line 8	
0530	22 (b)	Accumulated adjusted tax amount B	12	N	Amount from line 24 of the preceding column	
0535	23 (b)	Aggregate tax due amount B	12	N	Add line 21 and 22	
0545	24 (b)	Required installment	12	N	Smaller of line 20 or line 23	

Field No	N-210 Line No	Identification	Length	Description	Comments	
		amount B				
0550	Sch. A 1 (c)	AGI amount period C	12	N		
0555	3 (c)	Annualized Income C	12	N	Line 1 multiplied by line 2	
0560	4 (c)	Itemized deductions C	12	N		
0565	6 (c)	Annualized itemized deductions C	12	N	Line 4 multiplied by line 5	
0570	7 (c)	Return standard deduction C	12	N		
0575	8 (c)	Installment deduction amount C	12	N	Larger of line 6 or line 7	
0580	9 (c)	Net income amount C	12	N	Line 3 minus line 8	
0585	10 (c)	Exemption claimed amt C	12	N	$1040 multiplied by total number of exemptions claimed	
0590	11 (c)	Taxable income amount C	12	N	Line 9 minus line 10	
0595	12 (c)	Tentative tax amount C	12	N	Tax on amount from line 11	
0600	13 (c)	Other taxes C	12	N		
0605	14 (c)	Tax before credits C	12	N	Line 12 plus line 13	
0610	15 (c)	Allowed credits C	12	N		
0615	16 (c)	Net tax due amount C	12	N	Line 14 minus line 15, but not less than 0.	
0620	18 (c)	Applicable tax due amount C	12	N	Multiply line 16 by line 17	
0625	19 (c)	Accumulated installment amt C	12	N	Add all preceding columns of line 25	
0630	20 (c)	Tax due amount C	12	N	Line 18 minus line 19, but not less than 0.	
0635	21 (c)	Installment tax amount C	12	N	25% of Part II, line 8	
0640	22 (c)	Accumulated adjusted tax amount C	12	N	Amount from line 24 of the preceding column	
0645	23 (c)	Aggregate tax due amount C	12	N	Add line 21 and 22	
0655	24 (c)	Required installment amount C	12	N	Smaller of line 20 or line 23	
0660	Sch. A 1 (d)	AGI amount period D	12	N		
0665	3 (d)	Annualized Income D	12	N	Line 1 multiplied by line 2	
0670	4 (d)	Itemized deductions D	12	N		
0675	6 (d)	Annualized itemized deductions D	12	N	Line 4 multiplied by line 5	

Field No	N-210 Line No	Identification	Length	Description	Comments	
0680	7 (d)	Return standard deduction D	12	N		
0685	8 (d)	Installment deduction amount D	12	N	Larger of line 6 or line 7	
0690	9 (d)	Net income amount D	12	N	Line 3 minus line 8	
0695	10 (d)	Exemption claimed amt D	12	N	$1040 multiplied by total number of exemptions claimed	
0700	11 (d)	Taxable income amount D	12	N	Line 9 minus line 10	
0705	12 (d)	Tentative tax amount D	12	N	Tax on amount from line 11	
0710	13 (d)	Other taxes D	12	N		
0715	14 (d)	Tax before credits D	12	N	Line 12 plus line 13	
0720	15 (d)	Allowed credits D	12	N		
0725	16 (d)	Net tax due amount D	12	N	Line 14 minus line 15, but not less than 0.	
0730	18 (d)	Applicable tax due amount D	12	N	Multiply line 16 by line 17	
0735	19 (d)	Accumulated installment amt D	12	N	Add all preceding columns of line 25	
0740	20 (d)	Tax due amount D	12	N	Line 18 minus line 19, but not less than 0.	
0745	21 (d)	Installment tax amount D	12	N	25% of Part II, line 8	
0750	22 (d)	Accumulated adjusted tax amount D	12	N	Subtract line 24 of the previous column from line 23 of the previous column	
0755	23 (d)	Aggregate tax due amount D	12	N	Add line 21 and 22	
0760	24 (d)	Required installment amount D	12	N	Smaller of line 20 or line 23	
		Record Terminus	1		Value "#"	

Form N-312

Field No	N-312 Line No	Identification	Length	Description	Comments	C
		HEADER SECTION				
		Byte Count	4	N	Required: enter number of bytes in unformatted record (4,861 maximum)	
		Start of Record Sentinel	4		Required Value "!!!!"	
0000		Record ID Type	6	AN	Required Value "N312 "	
0001		Form Number	6		Required Value "0001 "	
0002		Page Number	5		Required Value "PG01 "	
0003		Primary SSN or FEIN	9	N	Taxpayer Identification Number	
0004		Filler	1	AN	Blank	
0005		Form/Schedule Number	7	N	Required Value between "0000001" and "0000010"	
		N-312 INFORMATION				
0050		Tax Year – Begin Period	4	N	MMDD If fiscal year, disqualify from e-file	
0055		Tax Year – Begin Year	2	N	YY	
0060		Tax Year – End Period	4	N	MMDD	
0065		Tax Year – End Year	2	N	YY	
0070		Hawaii Tax ID Number	10	AN	Follows "W"	
0075	Part I 1	Hawaii Purchases Property Description 1	50	AN		
0080	1	Hawaii Purchases Property Date 1	8	N	YYYYMMDD format	
0085	1	Hawaii Purchases Property Cost 1	12	N		
0090	1	Hawaii Purchases Property Description 2	60	AN		
0095	1	Hawaii Purchases Property Date 2	8	N	YYYYMMDD format	
0100	1	Hawaii Purchases Property Cost 2	12	N		
0105	1	Hawaii Purchases Property Description 3	60	AN		
0110	1	Hawaii Purchases	8	N	YYYYMMDD format	

Field No	N-312 Line No	Identification	Length	Description	Comments	C
		Property Date 3				
0115	1	Hawaii Purchases Property Cost 3	12	N		
0120	1	Hawaii Purchases Property Description 4	60	AN		
0125	1	Hawaii Purchases Property Date 4	8	N	YYYYMMDD format	
0130	1	Hawaii Purchases Property Cost 4	12	N		
0135	1	Hawaii Purchases Property Description 5	60	AN		
0140	1	Hawaii Purchases Property Date 5	8	N	YYYYMMDD format	
0145	1	Hawaii Purchases Property Cost 5	12	N		
0150	1	Hawaii Purchases Property Description 6	60	AN		
0155	1	Hawaii Purchases Property Date 6	8	N	YYYYMMDD format	
0160	1	Hawaii Purchases Property Cost 6	12	N		
0165	1	Hawaii Purchases Property Description 7	60	AN	If more than (7) Hawaii property purchases, disqualify from e-file.	
0170	1	Hawaii Purchases Property Date 7	8	N	YYYYMMDD format	
0175	1	Hawaii Purchases Property Cost 7	12	N		
0180	2a	Purchase Out-of-State Property Description 1	40	AN		
0185	2a	Purchase Out-of-State Property Date 1	8	N	YYYYMMDD format	
0190	2a	Purchase Out-of-State Property Cost 1	12	N		
0195	2a	Purchase Out-of-State Property Description 2	60	AN		
0200	2a	Purchase Out-of-State Property Date 2	8	N	YYYYMMDD format	
0205	2a	Purchase Out-of-State Property Cost 2	12	N		
0210	2a	Purchase Out-of-State Property Description 3	60	AN		
0215	2a	Purchase Out-of-State	8	N	YYYYMMDD format	

Field No	N-312 Line No	Identification	Length	Description	Comments	C
		Property Date 3				
0220	2a	Purchase Out-of-State Property Cost 3	12	N		
0225	2a	Purchase Out-of-State Property Description 4	60	AN		
0230	2a	Purchase Out-of-State Property Date 4	8	N	YYYYMMDD format	
0235	2a	Purchase Out-of-State Property Cost 4	12	N		
0240	2a	Purchase Out-of-State Property Description 5	60	AN	If more than (5) Out-of-State property purchases, disqualify from e-file.	
0245	2a	Purchase Out-of-State Property Date 5	8	N	YYYYMMDD format	
0250	2a	Purchase Out-of-State Property Cost 5	12	N		
0255	2b	Use Tax Paid	1	N	Possible Values: 1 = Yes 2 = No 3 = Some	
0260	3	Total Cost of Property	12	N	Sum column C, lines 1 & 2	
0265	5	Property Basis Percentage	12	N	Multiply line 3 by line 4	
0270	6	Taxes Paid Out-Of-State	12	N		
0275	7	Capital Goods Excise Tax Credit	12	N	Line 5 minus 6; rounded to nearest whole number. Entered on Schedule CR line 16; If using Form F-1, disqualify from e-file.	1
0280	A	Checkbox: IRS 179 Deduction	1	AN	Y=Yes N=No If "Yes", disqualify from e-file.	
0285	B	Checkbox: Acquired from Related Party	1	AN	Y=Yes N=No If "Yes", disqualify from e-file.	
0290	C	Checkbox: IRS 280F Deduction	1	AN	Y=Yes N=No If "Yes", disqualify from e-file.	
0295	D	Checkbox: Building Property	1	AN	Y=Yes N=No If "Yes", disqualify from e-file.	
0300	E	Checkbox: Three Year Property	1	AN	Y=Yes N=No	

Field No	N-312 Line No	Identification	Length	Description	Comments	C
					If "Yes", disqualify from e-file.	
0305		Name of individual or entity on return	65	AN		
0310		Individual or entity FEIN-SSN	9	N		
0315		Pass-through Entity Name	65	AN		
0320		Pass-through Entity FEIN-SSN	9	N		
0325	A	Property Description A	80	AN		
0330	B	Property Description B	80	AN		
0335	C	Property Description C	80	AN		
0340	D	Property Description D	80	AN		
0345	E	Property Description E	80	AN	If more than 5, disqualify from e-file.	
0350	2	Begin Date A	8	N	YYYYMMDD format	
0355	2	Begin Date B	8	N	YYYYMMDD format	
0360	2	Begin Date C	8	N	YYYYMMDD format	
0365	2	Begin Date D	8	N	YYYYMMDD format	
0370	3	Begin Date E	8	N	YYYYMMDD format	
0375	3	Ceased Date A	8	N	YYYYMMDD format	
0380	3	Ceased Date B	8	N	YYYYMMDD format	
0385	3	Ceased Date C	8	N	YYYYMMDD format	
0390	3	Ceased Date D	8	N	YYYYMMDD format	
0395	3	Ceased Date E	8	N	YYYYMMDD format	
0400	4	Number of Years A	2	N	Years Rounded down to nearest whole number	
0405	4	Number of Years B	2	N	Years Rounded down to nearest whole number	
0410	4	Number of Years C	2	N	Years Rounded down to nearest whole number	
0415	4	Number of Years D	2	N	Years Rounded down to nearest whole number	
0420	4	Number of Years E	2	N	Years Rounded down to nearest whole number	
0425	5	Original Property Cost A	12	N		
0430	5	Original Property Cost B	12	N		
0435	5	Original Property Cost C	12	N		
0440	5	Original Property Cost D	12	N		
0445	5	Original Property Cost E	12	N		
0450	6	Original Allowable Deduction A	12	N		

Field No	N-312 Line No	Identification	Length	Description	Comments	C
0455	6	Original Allowable Deduction B	12	N		
0460	6	Original Allowable Deduction C	12	N		
0465	6	Original Allowable Deduction D	12	N		
0470	6	Original Allowable Deduction E	12	N		
0475	7	Original Sales or Use Credit A	12	N		
0480	7	Original Sales or Use Credit B	12	N		
0485	7	Original Sales or Use Credit C	12	N		
0490	7	Original Sales or Use Credit D	12	N		
0495	7	Original Sales or Use Credit E	12	N		
0500	8	Original or Previously Recomputed Credit A	12	N		
0505	8	Original or Previously Recomputed Credit B	12	N		
0510	8	Original or Previously Recomputed Credit C	12	N		
0515	8	Original or Previously Recomputed Credit D	12	N		
0520	8	Original or Previously Recomputed Credit E	12	N		
0525	9	Recomputed Credit A	12	N		
0530	9	Recomputed Credit B	12	N		
0535	9	Recomputed Credit C	12	N		
0540	9	Recomputed Credit D	12	N		
0545	9	Recomputed Credit E	12	N		
0550	10	Decrease in Credit A	12	N	Column A line 8 minus line 9	
0555	10	Decrease in Credit B	12	N	Column B line 8 minus line 9	
0560	10	Decrease in Credit C	12	N	Column C line 8 minus line 9	
0565	10	Decrease in Credit D	12	N	Column D line 8 minus line 9	
0570	10	Decrease in Credit E	12	N	Column E line 8 minus line 9	
0575	11	Recapture Percentage A	3	N	Possible Values: 100 66 33	

Field No	N-312 Line No	Identification	Length	Description	Comments	C
					000	
0580	11	Recapture Percentage B	3	N	Possible Values: 100 66 33 000	
0585	11	Recapture Percentage C	3	N	Possible Values: 100 66 33 000	
0590	11	Recapture Percentage D	3	N	Possible Values: 100 66 33 000	
0595	11	Recapture Percentage E	3	N	Possible Values: 100 66 33 000	
0600	12	Recapture Tax A	12	N	Multiply column A line 10 by line 11	
0605	12	Recapture Tax B	12	N	Multiply column B line 10 by line 11	
0610	12	Recapture Tax C	12	N	Multiply column C line 10 by line 11	
0615	12	Recapture Tax D	12	N	Multiply column D line 10 by line 11	
0620	12	Recapture Tax E	12	N	Multiply column E line 10 by line 11	
0625	13	Total Tax Increase	12	N	Add line 12 columns A through E. Round to nearest dollar. Must match line 26 Form N-11 or line 44 Form N-15. If using any other forms, disqualify from e-file.	
		Record Terminus	1		Value "#"	

Form N-334

Field No	N-334 Line No	Identification	Length	Description	Comments	
HEADER SECTION						
		Byte Count	4	N	Required: enter number of bytes in unformatted record (4,861 maximum)	
		Start of Record Sentinel	4		Required Value "!!!!"	
0000		Record ID Type	6	AN	Required Value "N334 "	
0001		Form Number	6		Required Value "0001 "	
0002		Page Number	5		Required Value "PG01 "	
0003		Primary SSN	9	N	Taxpayer Identification Number	
0004		Filler	1	AN	Blank	
0005		Form/Schedule Number	7	N	Required Value "0000001"	
FORM N-334 INFORMATION						
0050		Fiscal year beginning – Month	2	N	MM 01= Jan 07= Jul 02= Feb 08= Aug 03= Mar 09= Sept 04= Apr 10= Oct 05= May 11= Nov 06= Jun 12= Dec	
						1
0060		Fiscal year ending – Month	2	N	MM 01= Jan 07= Jul 02= Feb 08= Aug 03= Mar 09= Sept 04= Apr 10= Oct 05= May 11= Nov 06= Jun 12= Dec	
0065		Fiscal year ending – Year	2	N	YY	
SOLAR THERMAL ENERGY SYSTEM						
0070		Date system installed & placed in service	8	N	YYYYMMDD	
0075	1	Cost of installed & placed in svc on single-family residential property	12	N		

Field No	N-334 Line No	Identification	Length	Description	Comments	
0080	2	Amt of credits rec'd & cost used for qualifying system	12	N		
0085	3	Actual cost of solar thermal energy system	12	N	Subtract line 2 from line 1	
0090	4a	Enter smaller - 35% of line 3 or $1,750	12	N	System installed placed in service before July 2, 2006.	**1**
0091	4b	Enter smaller – 35% of line 3 or $2,250	12	N	System installed placed in service after July 1, 2006.	**1**
0095	5	Per unit cost of installed & placed in svc on multi-family residential property	12	N		
0100	6	Per unit amt of credits rec'd & cost used for qualifying system	12	N		
0105	7	Actual per unit cost of solar thermal energy system	12	N	Subtract line 6 from line 5	
0110	8	Enter smaller – 35% of line 7 or $350	12	N		
0115	9	Number of units owned	9	N	Number of units you own to which the allocated unit cost on line 7 is applicable	
0120	10	Multiplication 1	9	N	Multiply line 8 by line 9	
0125	11	Cost of installed & placed in svc on commercial property	12	N		
0130	12	Amt of credits rec'd & costs used for the system	12	N		
0135	13	Actual cost of solar thermal energy system	12	N	Subtract line 12 from line 11	
0140	14	Enter smaller – 35% of line 13 or $250,000	12	N		
0145	15	Addition 1	12	N	Add line 4, 10, &14, & enter result (but not less than zero)	
WIND-POWERED ENERGY SYSTEM						
0150		Date system installed & placed in service	8	N	YYYYMMDD	
0155	16	Cost of installed & placed in svc on single-family residential	12	N		

Field No	N-334 Line No	Identification	Length	Description	Comments	
		property				
0160	17	Amt of credits rec'd & cost used for the system	12	N		
0165	18	Actual cost of wind-powered energy system	12	N	Subtract line 17 from 16	
0170	19	Enter smaller – 20% of line 18 or $1,500	12	N		
0175	20	Per unit cost of installed & placed in svc on multi-family residential property	12	N		
0180	21	Per unit amt of credits rec'd & costs used for the qualifying system	12	N		
0185	22	Actual per unit cost of wind powered energy system	12	N	Subtract line 21 from line 20	
0190	23	Enter smaller – 20% of line 22 or $200	12	N		
0195	24	Number of units owned	9	N	Number of units you own to which the allocated unit cost on line 23 is applicable	
0200	25	Multiplication 2	12	N	Multiply line 23 by line 24	
0205	26	Cost of installed & placed in svc on commercial property	12	N		
0210	27	Amount of credits rec'd & costs used for the qualifying system	12	N		
0215	28	Actual cost of wind powered energy system	12	N	Subtract line 27 from line 26	
0220	29a	Enter smaller – 20% of line 28 or $250,000	12	N	System installed and placed in service before July 2, 2006.	**1**
0221	29b	Enter smaller – 20% of line 28 or $500,000	12	N	System installed and placed in service after July 1, 2006.	**1**
0225	30	Addition 2	12	N	Add lines 19, 25, & 29 and enter result (but not less than zero)	
PHOTOVOLTAIC ENERGY SYSTEM						
0230		Date system was installed & placed in service	8	N	YYYYMMDD	
0235	31	Cost of installed & placed in svc on single-	12	N		

Field No	N-334 Line No	Identification	Length	Description	Comments	
		family residential property				
0240	32	Amt of credits rec'd & costs used for the qualifying system	12	N		
0245	33	Actual cost of photovoltaic energy system	12	N	Subtract line 32 from line 31 and enter result	
0250	34a	Enter smaller – 35% of line 33 or $1,750	12	N	System installed and placed in service before July 2, 2006.	**1**
0251	34b	Enter smaller – 35% of line 33 or $5,000	12	N	System installed and placed in service after July 1, 2006.	**1**
0255	35	Per unit cost of installed & placed in svc on multi-family residential property	12	N		
0260	36	Per unit amt of credits rec'd & costs used for the qualifying system	12	N		
0265	37	Subtract	12	N	Subtract line 36 from line 35 & enter result	
0270	38	Enter smaller – 35% of line 37 or $350	12	N		
0275	39	Number of building units	9	N	Number of building units you own to which the allocated unit cost on line 38 is applicable	
0280	40	Multiplication 3	12	N	Multiply line 38 by line 39 and enter result	
0285	41	Cost of installed & placed in svc on commercial property	12	N		
0290	42	Amt of credits rec'd & costs used for the qualifying system	12	N		
0295	43	Actual cost of photovoltaic energy system	12	N	Subtract line 42 from line 41 and enter result	
0300	44a	Enter smaller – 35% of line 43 of $250,000	12	N	System installed and placed in service before July 2, 2006.	**1**
0301	44b	Enter smaller – 35% of line 43 of $500,000	12	N	System installed and placed in service after July 1, 2006.	**1**
0305	45	Addition 3	12	N	Add lines 34, 40, & 44, and enter	

Field No	N-334 Line No	Identification	Length	Description	Comments	
					result (but not less than zero)	
		TOTAL CREDIT FOR RENEWABLE ENERGY TECHNOLOGIES				
0310	46	Distributive share of tax credit	12	N	File Form N-334A.	
0315	47	Prior year carryover of unused renewable energy tech income tax credit	12	N		
0320	48	Addition 4	12	N	Add lines 15, 30, 45, 46, & 47, and enter result.	
0325	49a	Tax Liability Limitation – Individuals	12	N	Tax liability amount from Form N-11 or N-15	
0330	49b	Tax Liability Limitation – Corporations	12	N	If applicable, disqualify from e-file.	
0335	49c	Tax Liability Limitation – Other filers	12	N	If applicable, disqualify from e-file.	
0340	50	Other Credits	12	N	Total credit from credit worksheet in the instructions	
0345	51	Tax Liability	12	N	Line 49 minus Line 50 (if zero or less than zero, enter zero)	
0350	52	Total Credit allowed	12	N	Smaller of line 48 or line 51. Round amount to the nearest dollar for individual taxpayers, and enter on the appropriate line for Schedule CR.	
0355	53	Represents carryover of unused credit	12	N	Line 48 minus Line 52.	
		Record Terminus	1		Value "#"	

Form N-334A

Field No	N-334A Line No	Identification	Length	Description	Comments	

Field No	N-334A Line No	Identification	Length	Description	Comments	
		HEADER SECTION				
		Byte Count	4	N	Required: enter number of bytes in unformatted record (4,861 maximum)	
		Start of Record Sentinel	4		Required Value "!!!!"	
0000		Record ID Type	6	AN	Required Value "N334A "	
0001		Form Number	6		Required Value "0001 "	
0002		Page Number	5		Required Value "PG01 "	
0003		Primary SSN	9	N	Taxpayer Identification Number	
0004		Filler	1	AN	Blank	
0005		Form/Schedule Number	7	N	Required Value "0000001"	
		N-334A INFORMATION				
0050		Fiscal year beginning – Month	2	N	MM 01= Jan 07= Jul 02= Feb 08= Aug 03= Mar 09= Sept 04= Apr 10= Oct 05= May 11= Nov 06= Jun 12= Dec	
0060		Fiscal year ending – Month	2	N	MM 01= Jan 07= Jul 02= Feb 08= Aug 03= Mar 09= Sept 04= Apr 10= Oct 05= May 11= Nov 06= Jun 12= Dec	
0065		Fiscal year ending – Year	2	N	YY	
0070		Name	65	AN	S Corporation, Partnership, Estate, or Trust, or Condominium Apartment Association	
0075		Number and Street	65	AN		
0080		City or Town	30	AN		
0085		State	2	A		
0090		Zip Code	12	N		
0095		Name of individual or corporation for whom	65	AN	Blank	

Field No	N-334A Line No	Identification	Length	Description	Comments	
		this statement is being prepared				
0100		Social Security Number or Fed Employer ID Number	9	N		
0105		Type of business	1	N	1= S Corporation 2= Partnership 3= Estate of Trust 4= Condominium Apartment Association	
**SOLAR THERMAL ENERGY SYSTEM**
0110		Date system installed & placed in service	8	N	YYYYMMDD	
0115	1	Cost of installed & placed in svc on single-family residential property	12	N		
0120	2	Amt of credits rec'd & cost used for qualifying system	12	N		
0125	3	Actual cost of solar thermal energy system	12	N	Subtract line 2 from line 1	
0130	4a	Enter smaller - 35% of line 3 or $1,750	12	N	System installed and placed in service before July 2, 2006.	**1**
0131	4b	Enter smaller - 35% of line 3 or $2,250	12	N	System installed and placed in service after July 1, 2006.	**1**
0135	5	Per unit cost of installed & placed in svc on multi-family residential property	12	N		
0140	6	Per unit amt of credits rec'd & cost used for qualifying system	12	N		
0145	7	Actual per unit cost of solar thermal energy system	12	N	Subtract line 6 from line 5	
0150	8	Enter smaller – 35% of line 7 or $350	12	N		
0155	9	Number of units owned	9	N	Number of units you own to which the allocated unit cost on line 7 is applicable	
0160	10	Multiplication 1	9	N	Multiply line 8 by line 9	

Field No	N-334A Line No	Identification	Length	Description	Comments	
0165	11	Cost of installed & placed in svc on commercial property	12	N		
0170	12	Amt of credits rec'd & costs used for the system	12	N		
0175	13	Actual cost of solar thermal energy system	12	N	Subtract line 12 from line 11	
0180	14	Enter smaller – 35% of line 13 or $250,000	12	N		
0185	15	Addition 1	12	N	Add line 4, 10, &14, & enter result (but not less than zero)	
WIND-POWERED ENERGY SYSTEM						
0190		Date system installed & placed in service	8	N	YYYYMMDD	
0195	16	Cost of installed & placed in svc on single-family residential property	12	N		
0200	17	Amt of credits rec'd & cost used for the system	12	N		
0205	18	Actual cost of wind-powered energy system	12	N	Subtract line 17 from 16	
0210	19	Enter smaller – 20% of line 18 or $1,500	12	N		
0215	20	Per unit cost of installed & placed in svc on multi-family residential property	12	N		
0220	21	Per unit amt of credits rec'd & costs used for the qualifying system	12	N		
0225	22	Actual per unit cost of wind powered energy system	12	N	Subtract line 21 from line 20	
0230	23	Enter smaller – 20% of line 22 or $200	12	N		
0235	24	Number of units owned	9	N	Number of units you own to which the allocated unit cost on line 23 is applicable	
0240	25	Multiplication 2	12	N	Multiply line 23 by line 24	
0245	26	Cost of installed &	12	N		

Field No	N-334A Line No	Identification	Length	Description	Comments	
		placed in svc on commercial property				
0250	27	Amount of credits rec'd & costs used for the qualifying system	12	N		
0255	28	Actual cost of wind powered energy system	12	N	Subtract line 27 from line 26	
0260	29a	Enter smaller – 20% of line 28 or $250,000	12	N	System installed and placed in service before July 2, 2006.	**1**
0261	29b	Enter smaller – 20% of line 28 or $500,000	12	N	System installed and placed in service after July 1, 2006.	**1**
0265	30	Addition 2	12	N	Add lines 19, 25, & 29 and enter result (but not less than zero)	
PHOTOVOLTAIC ENERGY SYSTEM						
0270		Date system was installed & placed in service	8	N	YYYYMMDD	
0275	31	Cost of installed & placed in svc on single-family residential property	12	N		
0280	32	Amt of credits rec'd & costs used for the qualifying system	12	N		
0285	33	Actual cost of photovoltaic energy system	12	N	Subtract line 32 from line 31.	
0290	34a	Enter smaller – 35% of line 33 or $1,750	12	N	System installed and placed in service before July 2, 2006.	**1**
0291	34b	Enter smaller – 35% of line 33 or $5,000	12	N	System installed and placed in service after July 1, 2006.	**1**
0295	35	Per unit cost of installed & placed in svc on multi-family residential property	12	N		
0300	36	Per unit amt of credits rec'd & costs used for the qualifying system	12	N		
0305	37	Subtract	12	N	Subtract line 36 from line 35.	
0310	38	Enter smaller – 35% of line 37 or $350	12	N		
0315	39	Number of building	9	N	Number of building units you own	

Field No	N-334A Line No	Identification	Length	Description	Comments	
		units			to which the allocated unit cost on line 38 is applicable	
0320	40	Multiplication 3	12	N	Multiply line 38 by line 39.	
0325	41	Cost of installed & placed in svc on commercial property	12	N		
0330	42	Amt of credits rec'd & costs used for the qualifying system	12	N		
0335	43	Actual cost of photovoltaic energy system	12	N	Subtract line 42 from line 41.	
0340	44a	Enter smaller – 35% of line 43 of $250,000	12	N	System installed and placed in service before July 2, 2006.	**1**
0341	44b	Enter smaller – 35% of line 43 of $500,000	12	N	System installed and placed in service after July 1, 2006.	**1**
0345	45	Addition 3	12	N	Add lines 34, 40, & 44, and enter result (but not less than zero)	
TOTAL CREDIT FOR RENEWABLE ENERGY TECHNOLOGIES						
0350	46	Total tax credit claimed	12	N	Add lines 15, 30, and 45, and enter total	
0355	47	Distributive share of tax credit	12	N	Enter amount on Form 334, line 46	
		Record Terminus	1		Value "#"	

Form N-615

Field No	N-615 Line No	Identification	Length	Description	Comments	
HEADER SECTION						
		Byte Count	4	N	Required: enter number of bytes in unformatted record (4,861 maximum)	

Field No	N-615 Line No	Identification	Length	Description	Comments	
		Start of Record Sentinel	4		Required Value "!!!!"	
0000		Record ID Type	6	AN	Required Value "N615 "	
0001		Form Number	6		Required Value "0001 "	
0002		Page Number	5		Required Value "PG01 "	
0003		Primary SSN	9	N	Taxpayer Identification Number	
0004		Filler	1	AN	Blank	
0005		Form/Schedule Number	7	N	Required Value "0000001"	
N-615 INFORMATION						
0050		Child name	35	AN		
0055		Child SSN	9	N		
0060	A	Parent Name	35	A		
0065	B	Parent SSN	9	N		
0070	C	Parent filing status	1	N	Values 1 to 5	
0075	D	Exemptions on parent return	2	N	Values 1 to 99	
0080	1	Gross unearned income	12	N		
0085	2	Deductions	12	N		
0090	3	Child unearned income adjusted	12	N	Line 1 minus line 2.	
0095	4	Child taxable income	12	N		
0100	5	Child net investment income	12	N	Smaller of line 3 or 4.	
0105	6	Parent taxable income	12	N		
0110	7	Other children unearned income	12	N		
0115	8	Combined income	12	N	Sum of lines 5, 6 and 7.	
0120	9	Parent tax computation indicator	1	N	1 = Tax table 2 = Tax rate schedule 3 = Capital gains tax 4 = Form N-168 Tax on line 8 amount based on parent's filing status	
0125	9	Tax at parent tax rate	12	N		
0128	10	Parent tax indicator	1	N	1 = Tax table 2 = Tax rate schedule 3 = Capital gains tax 4 = Form N-168	

Field No	N-615 Line No	Identification	Length	Description	Comments	
0130	10	Parent Tax Amount	12	N		
0135	11	Adjusted tax	12	N	Line 9 minus line 10.	
0140	12a	Combined children investment income	12	N	Sum of lines 5 and 7.	
0145	12b	Child tentative tax pct.	6	R	Line 5 divided by line 12a.	
0150	13	Child tentative tax	12	N	Line 11 multiplied by line 12b.	
0155	14	Child taxable unearned income	12	N	Line 4 minus line 5.	
0160	15	Child tax computation 1 indicator	1	N	1 = Tax table 2 = Tax rate schedule 3 = Capital gains tax 4 = Form N-168 Tax on line 14 amount based on child's filing status.	
0165	15	Unearned income tax at child rate	12	N		
0170	16	Child tentative investment tax	12	N	Sum of lines 13 and 15.	
0175	17	Child tax computation 2 indicator			1 = Tax table 2 = Tax rate schedule 3 = Capital gains tax 4 = Form N-168 Tax on line 4 amount based on child's filing status.	
0180	17	Child income tax	12	N		
0185	18	Form N-615 tax	12	N	Larger of line 16 or 17.	
		Record terminus	1		Value "#"	

Schedule K-1 (Form N-20)

Field No	Sch K-1, N-20 Line No	Identification	Length	Description	Comments	
		HEADER SECTION				
		Byte Count	4	N	Required: enter number of bytes in unformatted record (4,861 maximum)	
		Start of Record Sentinel	4		Required Value "!!!!"	
0000		Record ID Type	6	AN	Required Value "N20K1 "	
0001		Form Number	6		Required Value "0001 "	
0002		Page Number	5		Required Value "PG01 "	
0003		Primary SSN	9	N	Taxpayer Identification Number	
0004		Filler	1	AN	Blank	
0005		Form/Schedule Number	7	N	Required Value between "0000001" and "0000010"	
		N-20K1 INFORMATION				
0050		Other tax year beginning – Month	2	N	MM 01= Jan 07= Jul 02= Feb 08= Aug 03= Mar 09= Sept 04= Apr 10= Oct 05= May 11= Nov 06= Jun 12= Dec	
0055		Other tax year ending – Month	2	N	MM 01= Jan 07= Jul 02= Feb 08= Aug 03= Mar 09= Sept 04= Apr 10= Oct 05= May 11= Nov 06= Jun 12= Dec	
0060		Other tax year ending – Year	2	N	YY	
0065		Partner's Social Security Number or FEIN	9	AN		
0070		Partner's name	36	AN		

Field No	Sch K-1, N-20 Line No	Identification	Length	Description	Comments	
0075		Address (number and street)	36	AN		
0080		Address (City or town, State and Zip code)	36	AN		
0085		Partnership's FEIN	9	N		
0090		Partnership's name	36	AN		
0095		Address (number and street)	36	AN		
0100		Address (City or town, State and Zip code)	36	AN		
0105	A	Check box - This partner is a general partner, limited partner, LLC member-manager, or other LLC member	1	N	1 = general partner 2 = limited partner 3 = limited liability company member-manager 4 = other LLC member	
0110	B	Type of entity of this partner.	17	AN		
0115	C	a. Partner's percentage of Profit sharing (i) Before change or termination	4	AN		
0120	C	a. Partner's percentage of Profit sharing (ii) End of year	4	AN		
0125	C	b. Partner's percentage of Loss sharing (i) Before change or termination	4	AN		
0130	C	b. Partner's percentage of Loss sharing (ii) End of year	4	AN		
0135	C	c. Partner's percentage of Ownership of capital (i) Before change or termination	4	AN		
0140	C	c. Partner's percentage of Ownership of capital (ii) End of year	4	AN		
0145	D	a. Partner's share of liabilities: Nonrecourse	9	AN		

Field No	Sch K-1, N-20 Line No	Identification	Length	Description	Comments	
0150	D	b. Partner's share of liabilities: Qualified nonrecourse financing	9	AN		
0155	D	c. Partner's share of liabilities: Other	9	AN		
0160	E	Federal Tax Shelter Registration Number	14	N	If required to attach federal Form 8271 disqualify from e-file.	
0165	F	Check box – Partnership is a publicly traded partnership	1	AN	X or blank If required to attach federal Form 8582, disqualify from e-file	
0170	G	a. Check box – (1) Final K-1	1	AN	X or blank	
0175	G	b. Check box – (2) Amended K-1	1	AN	X or blank	
RECONCILIATION OF PARTNER'S CAPITAL ACCOUNT						
0180	H	(a) Capital account at beginning of year	12	N		
0185	H	(b) Capital contributed during year	12	N		
0190	H	(c) Income included in column (c) Attributable Everywhere	12	N	Income plus nontaxable income	
0195	H	(d) Deductions included in column (c) Attributable Everywhere	12	N	Deductions plus unallowable deductions Must be negative amount.	
0200	H	(e) Withdrawals and distributions	12	N	Must be negative amount.	
0205	H	(f) Capital account at end of year	12	N	Combine (a) through (e)	
INCOME (LOSS)						
0210	1	Ordinary income (loss) from trade or business (b) Attributable to Hawaii	12	N	If required to attach unacceptable e-file form(s), disqualify from e-file.	
0215	1	Ordinary income (loss) from trade or business (c) Attributable Everywhere	12	N	If required to attach unacceptable e-file form(s), disqualify from e-file.	

Field No	Sch K-1, N-20 Line No	Identification	Length	Description	Comments	
0220	2	Net income (loss) from rental real estate (b) Attributable to Hawaii	12	N	If required to attach unacceptable e-file form(s), disqualify from e-file.	
0225	2	Net income (loss) from rental real estate (c) Attributable Everywhere	12	N	If required to attach unacceptable e-file form(s), disqualify from e-file.	
0230	3	Net income (loss) from other rental activities (b) Attributable to Hawaii	12	N	If required to attach unacceptable e-file form(s), disqualify from e-file.	
0235	3	Net income (loss) from other rental activities (c) Attributable Everywhere	12	N	If required to attach unacceptable e-file form(s), disqualify from e-file.	
0240	4a	Portfolio income (loss): Interest (b) Attributable to Hawaii	12	N		
0245	4a	Portfolio income (loss): Interest (c) Attributable Everywhere	12	N		
0250	4b	Portfolio income (loss): Ordinary Dividends (b) Attributable to Hawaii	12	N	Include the amount on Form N-15, line 9	
0255	4b	Portfolio income (loss): Ordinary Dividends (c) Attributable Everywhere	12	N	Include the amount on Form N-15, line 9	
0260	4c	Portfolio income (loss): Royalties (b) Attributable to Hawaii	12	N	Include the amount on Form N-15, line 17	
0265	4c	Portfolio income (loss): Royalties (c) Attributable Everywhere	12	N	Include the amount on Form N-15, line 17	
0270	4d	Portfolio income (loss):	12	N		

Field No	Sch K-1, N-20 Line No	Identification	Length	Description	Comments	
		Net short-term capital gain (loss) (b) Attributable to Hawaii				
0275	4d	Portfolio income (loss): Net short-term capital gain (loss) (c) Attributable Everywhere	12	N		
0280	4e	Portfolio income (loss): Net long-term capital gain (loss) (b) Attributable to Hawaii	12	N		
0285	4e	Portfolio income (loss): Net long-term capital gain (loss) (c) Attributable Everywhere	12	N		
0290	5	Guaranteed payments to partners (b) Attributable to Hawaii	12	N		
0295	5	Guaranteed payments to partners (c) Attributable Everywhere	12	N		
0300	6	Net gain (loss) under IRC section 1231 (b) Attributable to Hawaii	12	N	If applicable, disqualify from e-file	
0305	6	Net gain (loss) under IRC section 1231 (c) Attributable Everywhere	12	N	If applicable, disqualify from e-file	
0310	7	Other income (loss) (b) Attributable to Hawaii	12	N	If applicable, disqualify from e-file	
0315	7	Other income (loss) (c) Attributable	12	N	If applicable, disqualify from e-file	

Field No	Sch K-1, N-20 Line No	Identification	Length	Description	Comments	
		Everywhere				
DEDUCTIONS						
0320	8	Charitable contributions (b) Attributable to Hawaii	12	N	If required to attach federal Form 8283, statement(s) disqualify from e-file.	
0325	8	Charitable contributions (c) Attributable Everywhere	12	N	If required to attach federal Form 8283, statement(s) disqualify from e-file.	
0330	9	Expense deduction for recovery property (b) Attributable to Hawaii	12	N	If applicable, disqualify from e-file	
0335	9	Expense deduction for recovery property (c) Attributable Everywhere	12	N	If applicable, disqualify from e-file	
0340	10	Deductions related to portfolio income (b) Attributable to Hawaii	12	N	If applicable, disqualify from e-file	
0345	10	Deductions related to portfolio income (c) Attributable Everywhere	12	N	If applicable, disqualify from e-file	
0350	11	Other deductions (b) Attributable to Hawaii	12	N	If applicable, disqualify from e-file	
0355	11	Other deductions (c) Attributable Everywhere	12	N	If applicable, disqualify from e-file	
CREDITS						
0360	12	Total cost of qualifying property for the Capital Goods Excise Tax Credit (b) Attributable to Hawaii	12	N	Enter amount on Form N-312	
0365	13	Fuel Tax Credit for Commercial Fishers (b) Attributable to Hawaii	12	N	If applicable, disqualify from e-file	

Field No	Sch K-1, N-20 Line No	Identification	Length	Description	Comments	
0370	14	Enterprise Zone Tax Credit (b) Attributable to Hawaii			See attached Form N-756A. If applicable, disqualify from e-file.	
0375	15	Hawaii Low-Income Housing Tax Credit (b) Attributable to Hawaii	12	N	If applicable, disqualify from e-file	
0380	16	Credit for Employment of Vocational Rehabilitation Referrals (b) Attributable to Hawaii	12	N	If applicable, disqualify from e-file	
0385	17a	Total production costs qualifying for Motion Picture and Film Production Income Tax Credit incurred before 7/1/2006 (b) Attributable to Hawaii	12	N	If applicable, disqualify from e-file	**1**
0390	17b	Total transient accommodations costs qualifying for Motion Picture and Film Production Income Tax Credit before 7/1/2006 (b) Attributable to Hawaii	12	N	If applicable, disqualify from e-file	**1**
0391	17c	Motion Picture, Digital Media, and Film Production Income Tax Credit (costs incurred after 6/30/2006) (b) Attributable to Hawaii	12	N	If applicable, disqualify from e-file	**1**
0395	18	High Technology Business Investment Tax Credit (b) Attributable to Hawaii	12	N	If applicable, disqualify from e-file	

Field No	Sch K-1, N-20 Line No	Identification	Length	Description	Comments	
0400	19	Tax Credit for Research Activities (b) Attributable to Hawaii	12	N	If applicable, disqualify from e-file	
0405	20	Technology Infrastructure Renovation Tax Credit (b) Attributable to Hawaii	12	N	If applicable, disqualify from e-file	
0410	21	Total construction or renovation costs qualifying for Hotel Construction and Remodeling Tax Credit (b) Attributable to Hawaii	12	N	If applicable, disqualify from e-file	
0420	22	Total qualifying costs of Drought Mitigating Water Storage Facility Tax Credit (b) Attributable to Hawaii	12	N	If applicable, disqualify from e-file	**1**
0425	23	Credit for School Repair and Maintenance (b) Attributable to Hawaii	12	N	If applicable, disqualify from e-file	**1**
0430	24	Ethanol Facility Tax Credit (b) Attributable to Hawaii	12	N	If applicable, disqualify from e-file	**1**
0435	25	Renewable Energy Technologies Income Tax Credit (b) Attributable to Hawaii	12	N	Enter amount on Form N-334 No entry	**1**
0436	26	Ko Olina Resort, Marina Attractions, and Educational Facilities Tax Credit (b) Attributable to Hawaii	12	N	If applicable, disqualify from e-file	**1**

Field No	Sch K-1, N-20 Line No	Identification	Length	Description	Comments	
0437	27	Tax Credit for Flood Victims (b) Attributable to Hawaii	12	N	If applicable, disqualify from e-file	**1**
0440	28	Credit for income tax withheld on Form N-288 (b) Attributable to Hawaii	12	N	Enter amount on Schedule CR, line 25a	**1**
INVESTMENT INTEREST						
0445	29a	Interest expense on investment debts (b) Attributable to Hawaii	12	N	Include amount on Form N-158, line 1	
0450	29a	Interest expense on investment debts (c) Attributable Everywhere	12	N	Include amount on Form N-158, line 1	
0455	29b(1)	Investment income included on Sch. K-1, lines 4a, 4b, 4c, and 4f (b) Attributable to Hawaii	12	N	If required to attach unacceptable e-file form(s), disqualify from e-file.	
0460	29b(1)	Investment income included on Sch. K-1, lines 4a, 4b, 4c, and 4f (c) Attributable Everywhere	12	N	If required to attach unacceptable e-file form(s), disqualify from e-file.	
0465	29b(2)	Investment expenses included in Sch. K-1, line 10 (b) Attributable to Hawaii	12	N	If required to attach unacceptable e-file form(s), disqualify from e-file.	
0470	29b(2)	Investment expenses included in Sch. K-1, line 10 (c) Attributable Everywhere	12	N	If required to attach unacceptable e-file form(s), disqualify from e-file.	
RECAPTURE OF TAX CREDITS						
0475	30a	Recapture of Hawaii Low-Income Housing	12	N	If applicable, disqualify from e-file	

Field No	Sch K-1, N-20 Line No	Identification	Length	Description	Comments	
		Tax Credit from IRC section 42(j)(5) partnerships (b) Attributable to Hawaii				
0480	30b	Recapture of Hawaii Low-Income Housing Tax Credit other than on line 30a (b) Attributable to Hawaii	12	N	If applicable, disqualify from e-file	
0485	31	Capital Goods Excise Tax Credit Properties (b) Attributable to Hawaii	12	N	See attached Form N-312, Part II No entry	
0490	32	Recapture of High Technology Business Investment Tax Credit (b) Attributable to Hawaii	12	N	If applicable, disqualify from e-file	
0491	33	Recapture of Tax Credit for Flood Victims (b) Attributable to Hawaii	12	N	If applicable, disqualify from e-file	**1**
OTHER INFORMATION PROVIDED BY PARTNERSHIP						
0495	34	List below other items and amounts not included on lines 1 through 32 that are required to be reported separately to each partner				**1**
	34	(1)	65	AN		**1**
0500	34	(2)	65	AN		**1**
0505	34	(3)	65	AN		**1**
0510	34	(4)	65	AN		**1**
0515	34	(5)	65	AN		**1**
0520	34	(6)	65	AN		**1**
0525	34	(7)	65	AN		**1**
0530	34	(8)	65	AN		**1**
0535	34	(9)	65	AN		**1**

Field No	Sch K-1, N-20 Line No	Identification	Length	Description	Comments	
0540	34	(10)	65	AN		**1**
0545	34	(11)	65	AN		**1**
0550	34	(12)	65	AN		**1**
0555	34	(13)	65	AN		**1**
		Record Terminus	1		Value "#"	

Schedule K-1 (Form N-35)

Field No	Sch K-1, N-35 Line No	Identification	Length	Description	Comments	C
		HEADER SECTION				
		Byte Count	4	N	Required: enter number of bytes in unformatted record (4,861 maximum)	
		Start of Record Sentinel	4		Required Value "!!!!"	
0000		Record ID Type	6	AN	Required Value "N35K1 "	
0001		Form Number	6		Required Value "0001 "	
0002		Page Number	5		Required Value "PG01 "	
0003		Primary SSN	9	N	Taxpayer Identification Number	
0004		Filler	1	AN	Blank	
0005		Form/Schedule Number	7	N	Required Value between "0000001" and "0000010"	
		N-35K1 INFORMATION				
0050		Tax year beginning – Month	2	N	MM 01= Jan 07= Jul 02= Feb 08= Aug 03= Mar 09= Sept	

Field No	Sch K-1, N-35 Line No	Identification	Length	Description	Comments	C
					04= Apr 10= Oct 05= May 11= Nov 06= Jun 12= Dec	
0055		Tax year ending – Month	2	N	MM 01= Jan 07= Jul 02= Feb 08= Aug 03= Mar 09= Sept 04= Apr 10= Oct 05= May 11= Nov 06= Jun 12= Dec	
0060		Tax year ending – Year	2	N	YY	
0065		Shareholder's Identifying Number	9	N		
0070		Shareholder's Name	36	AN		
0075		Number and Street	36	AN		
0080		City or Town, State and Zip Code	36	AN		
0085		Corporation's FEIN	9	N		
0090		Corporation's Name	36	AN		
0095		Number and Street	36	AN		
0100		City or Town, State and Zip Code	36	AN		
0105	A1	Shareholder's percentage of stock ownership for tax year	3	N		
0110	A2	Number of shares owned by shareholder at tax year end	6	N		
0115	B	Federal tax shelter registration number	9	N	If applicable.	
0120	C	Check applicable box	1	AN	If applicable, X or blank. 1= Final K-1	
0125	C	Check applicable box	1	AN	If applicable, X or blank. 2= Amended K-1	
INCOME (LOSSES) – Pro Rata Share Items						
0130	1	Ordinary income (loss) from trade or business activities. (b) Attributable to	12	N		

Field No	Sch K-1, N-35 Line No	Identification	Length	Description	Comments	C
		Hawaii				
0135	1	(c) Attributable Elsewhere	12	N		
0140	2	Net income (loss) from rental real estate activities. (b) Attributable to Hawaii	12	N		
0145	2	(c) Attributable Elsewhere	12	N		
0150	3	Net Income (loss) from other rental activities. (b) Attributable to Hawaii	12	N		
0155	3	(c) Attributable Elsewhere	12	N		
0160	4a	Portfolio income (loss): Interest (b) Attributable to Hawaii	12	N		
0165	4a	(c) Attributable Elsewhere	12	N		
0170	4b	Ordinary Dividends (b) Attributable to Hawaii	12	N	.	
0175	4b	(c) Attributable Elsewhere	12	N		
0180	4c	Royalties (b) Attributable to Hawaii	12	N		
0185	4c	(c) Attributable Elsewhere	12	N		
0190	4d	Net short-term capital gain (loss) (b) Attributable to Hawaii	12	N		
0195	4d	(c) Attributable to Elsewhere	12	N		
0200	4e	Net long-term capital gain (loss) (b) Attributable to	12	N		

Field No	Sch K-1, N-35 Line No	Identification	Length	Description	Comments	C
		Hawaii				
0205	4e	(c) Attributable Elsewhere	12	N		
0210	5	Net section 1231 gain (loss) (other than due to casualty or theft). (b) Attributable to Hawaii	12	N	If attaching Schedule D-1, disqualify from e-file.	
0215	5	(c) Attributable Elsewhere	12	N		
0220	6	Other income (loss) (attach schedule). (b) Attributable to Hawaii	12	N	If applicable, disqualify from e-file.	
0225	6	(c) Attributable Elsewhere	12	N		
DEDUCTIONS – Pro Rata Share Items						
0230	7	Charitable contributions (b) Attributable to Hawaii	12	N		
0235	7	(c) Attributable Elsewhere	12	N		
0240	8	IRC section 179 expense deduction (attach schedule) (b) Attributable to Hawaii	12	N	If applicable, disqualify from e-file.	
0245	8	(c) Attributable Elsewhere	12	N		
0250	9	Deductions related to portfolio income (loss) (attach schedule) (b) Attributable to Hawaii	12	N	If applicable, disqualify from e-file.	
0255	9	(c) Attributable Elsewhere	12	N		
0260	10	Other deductions (attach schedule) (b) Attributable to Hawaii	12	N	If applicable, disqualify from e-file.	
0265	10	(c) Attributable	12	N		

Field No	Sch K-1, N-35 Line No	Identification	Length	Description	Comments	C
		Elsewhere				
**INVESTMENT INTEREST – Pro Rata Share Items**
0270	11a	Interest expense on investment debts. (b) Attributable to Hawaii	12	N	Include on Form N-158, line 1.	
0275	11a	(c) Attributable Elsewhere	12	N	Include on Form N-158, line 1.	
0280	11b	(1) Investment income included on lines 4a, 4b, 4c and 4f above. (b) Attributable to Hawaii	12	N		
0285	11b	(c) Attributable Elsewhere	12	N		
0290	11b	(2) Investment expense included on line 9 above. (b) Attributable to Hawaii	12	N		
0295		(c) Attributable Elsewhere	12	N		
**CREDITS – Pro Rata Share Items**
0300	12a	Fuel Tax Credit for Commercial Fishers. (b) Attributable to Hawaii	12	N	Form N-163, if applicable, disqualify from e-file.	
0305	12b	Total cost of qualifying property for the Capital Goods Excise Tax Credit. (b) Attributable to Hawaii	12	N	Form N-312, Part 1	
0310	12c	Amounts needed to claim the Enterprise Zone Tax Credit. (b) Attributable to Hawaii			Form N-756 If applicable, disqualify from e-file.	
0315	12d	Hawaii Low-Income Housing Tax Credit. (b) Attributable to	12	N	Form N- 586, if applicable, disqualify from e-file.	

Field No	Sch K-1, N-35 Line No	Identification	Length	Description	Comments	C
		Hawaii				
0320	12e	Credit for Employment of Vocational Rehabilitation Referrals. (b) Attributable to Hawaii	12	N	Form N-884, if applicable, disqualify from e-file.	
0325	12f	Motion Picture and Film Production Income Tax Credit: 1. Production costs qualifying for 4% tax credit. (b) Attributable to Hawaii	12	N	Form N-316, if applicable, disqualify from e-file.	
0330	12f	2. Transient accommodations costs qualifying for a 7.25% credit. (b) Attributable to Hawaii	12	N	Form N-316, if applicable, disqualify from e-file.	
0331	12g	Motion Picture, Digital Media, and Film Production Income Tax Credit (costs incurred after June 30, 2006) (b) Attributable to Hawaii	12	N	Form N-340, if applicable, disqualify from e-file.	1
0335	12h	Technology Infrastructure Renovation Tax Credit (b) Attributable to Hawaii	12	N	Form N-326, if applicable, disqualify from e-file.	1
0340	12i	High Technology Business Investment Tax Credit (b) Attributable to Hawaii	12	N	Form N-318, if applicable, disqualify from e-file.	1
0345	12j	Tax Credit for Research Activities (b) Attributable to	12	N	Form N-319, if applicable, disqualify from e-file.	1

Field No	Sch K-1, N-35 Line No	Identification	Length	Description	Comments	C
		Hawaii				
0355	12k	Hotel Construction and Remodeling Tax Credit. (b) Attributable to Hawaii	12	N	Form N-314, Part II, if applicable, disqualify from e-file.	
0360	12l	Total qualifying costs for the Drought Mitigating Water Storage Facility Tax Credit. (b) Attributable to Hawaii	12	N	Form N-328, if applicable, disqualify from e-file.	
0365	12m	Credit for School Repair & Maintenance. (b) Attributable to Hawaii	12	N	Form N-330, if applicable, disqualify from e-file.	
0370	12n	Ethanol Facility Tax Credit (b) Attributable to Hawaii	12	N	Form N-324, if applicable, disqualify from e-file.	
0375	12o	Renewable Energy Technologies Income Tax Credit (b) Attributable to Hawaii			No Entry.	
0376	12p	Ko Olina Resort, Marina Attractions, and Educational Facilities Tax Credit (b) Attributable to Hawaii	12	N	If applicable, disqualify from e-file	1
0377	12q	Tax Credit for Flood Victims (b) Attributable to Hawaii	12	N	If applicable, disqualify from e-file	1
0380	12r	Credit for Hawaii income tax withheld on Form N-288 (b) Attributable to Hawaii	12	N	If attaching Form N-288, disqualify from e-file.	1
0385	12s	Credit for Hawaii	12	N	If attaching Form N-4, disqualify	1

Field No	Sch K-1, N-35 Line No	Identification	Length	Description	Comments	C
		income tax withheld on Form N-4 (Nonresident shareholders only) (b) Attributable to Hawaii			from e-file.	
0390	12t	Pro rata share income tax paid by the S Corp to states that do not recognize the S status. (Resident and part-year resident shareholders only). (c) Attributable Elsewhere	12	N		**1**
OTHER ITEMS – Pro Rata Share Items						
0395	13	Property distributions (including cash) other than dividend distributions reported to you on Federal Form 1099-Div. (b) Attributable to Hawaii	12	N		
0400	13	(c) Attributable Elsewhere	12	N		
0405	14	Tax exempt interest income. (b) Attributable to Hawaii	12	N		
0410	14	(c) Attributable Elsewhere	12	N		
0415	15	Other tax exempt income. (b) Attributable to Hawaii	12	N		
0420	15	(c) Attributable Elsewhere	12	N		
0425	16	Non-deductible expenses. (b) Attributable to	12	N		

Field No	Sch K-1, N-35 Line No	Identification	Length	Description	Comments	C
		Hawaii				
0430	16	(c) Attributable Elsewhere	12	N		
0435	17	Amount of loan repayments for Loans from Shareholders. (b) Attributable to Hawaii	12	N		
0440	17	(c) Attributable Elsewhere	12	N		
0445	18a	Corporate adjustments (attach schedule). (b) Attributable to Hawaii	12	N	If applicable, disqualify from e-file.	
0450	18b	Personal adjustments. (c) Attributable Elsewhere	12	N		
0455	19	Interest penalty on early withdrawal of savings. (c) Attributable Elsewhere	12	N		
RECAPTURE OF TAX CREDITS – Pro Rata Share Items						
0460	20a	Recapture of Hawaii Low-Income Housing Tax Credit: From IRC section 42(j)(5) partnerships. (b) Attributable to Hawaii	12	N	Form N-586, Part III, if applicable, disqualify from e-file.	
0465	20b	Other than on line 20a. (b) Attributable to Hawaii	12	N	Form N-586, Part III, if applicable, disqualify from e-file.	
0470	21	Capital Goods Excise Tax Credit Properties (b) Attributable to Hawaii			No Entry.	
0475	22	High Technology Business Investment Tax Credit (b) Attributable to Hawaii	12	N	Form N-318, Part III, if applicable, disqualify from e-file.	

Field No	Sch K-1, N-35 Line No	Identification	Length	Description	Comments	C
0476	23	Recapture of Tax Credit for Flood Victims (b) Attributable to Hawaii	12	N	Form N-338, if applicable, disqualify from e-file.	**1**
SUPPLEMENTAL INFORMATION – Pro Rata Share Items						
0480	24 a	a to e - Supplemental information for items and amounts not included in lines 1 through 22 that are required to each shareholder.	65	AN	If more than 5 lines, disqualify from e-file.	**1**
0485	24b		65	AN		**1**
0490	24c		65	AN		**1**
0495	24d		65	AN		**1**
0500	24e		65	AN		**1**
		Record Terminus	1		Value "#"	

Form 1099G

Field No.	1099G Line No	Identification	Length	Description	Comments	
HEADER SECTION						
		Byte Count	4	N	Required: enter number of bytes in unformatted record (4,861	

Field No.	1099G Line No	Identification	Length	Description	Comments	
					maximum)	
		Start of Record Sentinel	4		Required Value "!!!!"	
0000		Record ID Type	6	A	Required Value "FRM "	
0001		Form Number	6	AN	Required Value "1099G "	
0002		Page Number	5	AN	Required Value "PG01 "	
0003		Primary SSN	9	N	Taxpayer Identification Number	
0004		Filler	1	A	Blank	
0005		Form/Schedule Number	7	N	Required Value "0000001" - "0000010"	
FORM 1099-G INFORMATION						
0008		Void Indicator	1	AN	"X" or blank	
0010		Corrected Box	1	A	"X" or blank	
0020		Payer's Name Control	4	AN	First 4 significant characters of payer's name, no leading or embedded spaces. Hyphen and ampersand okay. Spaces may be present as last two positions.	
0030		Payer Name	35	AN	Allowable special characters are: (&), (-), (/), (,) (+) and blank	
0040		Payer Name Line 2	35	AN	In care of addressee, or address continuation. Allowable special characters are space, (&), (/), (-) and (%).	
0050		Payer Address	35	AN	Allowable special characters are (&), (/), (-), (%), and (,).	
0060		Payer City	22	AN	Space is allowed	
0070		Payer State	2	A	Standard Postal State Abbreviations	
0080		Payer Zip Code	12	N	Left justified	
0085		Payer Telephone Number	10	N		
0090		Payer's Federal identification number	9	N		
0100		Recipient's Identification Number	9	N		
0110		Recipient's Name	35	AN	Allowable special character is (-).	
0120		Recipient's Address	35	AN	Allowable special characters are (&), (/), (-), (%), and (,).	

Field No.	1099G Line No	Identification	Length	Description	Comments	
0125		Recipient's Address Continuation	35	AN		
0130		Recipient's City	22	AN	Space is allowed	
0140		Recipient's State	2	A	Standard Postal State Abbreviations	
0150		Recipient's Zip Code	12	N	Left justified	
0160		Account Number	30	AN	AN or Blank.	
0170	1	Unemployment Compensation	12	N		
0180	2	State or local income tax refunds, credits, offsets	12	N	No entry	
0190	3	Tax year	4	N	No entry	
0200	4	Federal income tax withheld	12	N		
0220	6	Taxable grants	12	N	No entry	
0230	7	Agriculture payments	12	N	No entry	
0240	8	Business income indicator	1	A	No entry	
0250	9	Hawaii income tax withheld	12	N		
		Record Terminus	1		Value "#"	

Form W-2

Field No	W-2 Line No	Identification	Length	Description	Comments	

Field No	W-2 Line No	Identification	Length	Description	Comments	
		HEADER SECTION				
		Byte Count	4	N	Required: enter number of bytes in unformatted record (4,861 maximum)	
		Start of Record Sentinel	4		Value "!!!!"	
0000		Record ID Type	6	A	Value "FRM "	
0001		Form Number	6	AN	Value "W-2 "	
0002		Page Number	5	AN	Value "PG01 "	
0003		Primary SSN	9	N	Taxpayer Identification Number	
0004		Filler	1	AN	Blank	
0005		Form/Schedule Number	7	N	Required (0000001-0000050)	
		W-2 INFORMATION				
0010		Corrected W-2	1	AN	X or blank	
0020	A	Control number	14	AN		
0030	A	Void Indicator	1	AN	X or blank	
0040	B	Employer Identification Number	9	N		
0045	C	Employer Name Control	4	AN	First 4 characters of employer's name	
0050	C	Employer Name Line 1	35	AN		
0055	C	Employer Name Line 2	35	AN		
0060	C	Employer Address	35	AN		
0070	C	Employer City	22	AN		
0073	C	Employer State	2	A		
0075	C	Employer Zip Code	12	N		
0080	D	Employee SSN	9	N	W-2 Social Security Number	
0090	E	Employee Name	35	AN		
0100	F	Employee Address	35	AN		
0105	F	Employee Address Continuation	35	AN		
0110	F	Employee City	22	AN		
0113	F	Employee State	2	AN		
0115	F	Employee Zip Code	12	N		
0120	1	Wages	12	N		
0130	2	Withholding	12	N		
0140	3	Social Security Wages	12	N		
0150	4	Social Security Tax	12	N		
0160	5	Medicare Wages and Tips	12	N		
0170	6	Medicare Tax Withheld	12	N		

Field No	W-2 Line No	Identification	Length	Description	Comments	
0180	7	Social Security Tips	12	N		
0190	8	Allocated Tips	12	N		
0200	9	Advance EIC Payment	12	N		
0210	10	Dependent Care Benefits	12	N		
0220	11	Nonqualified Plans	12	N		
0242	12a	Employer's Use 1	6	A	stmbnn	
0244	12a	Employer's Use 1 Year	2	N	YY or Blank	
0246	12a	Employer's Use 1 Amount	12	N		
0252	12b	Employer's Use 2	6	A		
0254	12b	Employer's Use 2 Year	2	N	YY or Blank	
0256	12b	Employer's Use 2 Amount	12	N		
0257	12c	Employer's Use 3	6	A		
0258	12c	Employer's Use 3 Year	2	N	YY or Blank	
0259	12c	Employer's Use 3 Amount	12	N		
0260	12d	Employer's Use 4	6	A		
0261	12d	Employer's Use 4 Year	2	N	YY or Blank	
0262	12d	Employer's Use 4 Amount	12	N		
0265	13	Statutory employee indicator	1	AN	X or blank	
0267	13	Retirement plan Indicator	1	AN	X or blank	
0269	13	Third-party sick pay indicator	1	AN	X or blank	
0270	14	Other Deducts/ Benefits Type 1	8	AN	Stmbnn	
0272	14	Other Deducts/ Benefits Amount 1	12	N		
0280	14	Other Deducts/ Benefits Type 2	8	AN		
0282	14	Other Deducts/ Benefits Amount 2	12	N		
0290	14	Other Deducts/ Benefits Type 3	8	AN		
0292	14	Other Deducts/ Benefits Amount 3	12	N		
0300	14	Other Deducts/ Benefits Amount 4	8	AN		**1**

Field No	W-2 Line No	Identification	Length	Description	Comments	
0302	14	Other Deducts/ Benefits Type 4	12	N		**1**
0370	15	State name 1	2	A	Standard postal state abbreviations, stmbnn or blank	
0380	15	Employer's State ID Number 1	14	AN		
0390	16	State Wages 1	12	N		
0400	17	State Income Tax 1	12	N		
0405	18	Local Wages/ Tips 1	12	N		
0407	19	Local Income Tax 1	12	N		
0410	20	Name of locality 1	9	AN		
0440	15	State Name 2	2	A	Standard postal state abbreviations	
0450	15	Employer's State ID Number 2	14	AN		
0460	16	State Wages 2	12	N		
0470	17	State Income Tax 2	12	N		
0475	18	Local Wages/ Tips 2	12	N		
0477	19	Local Income Tax 2	12	N		
0480	20	Name of Locality 2	9	AN		
0490	15	State name 3	2	A	Standard postal state abbreviations, stmbnn or blank	**1**
0500	15	Employer's State ID Number 3	14	AN		**1**
0515	16	State Wages 3	12	N		**1**
0520	17	State Income Tax 3	12	N		**1**
0525	18	Local Wages/ Tips 3	12	N		**1**
0527	19	Local Income Tax 3	12	N		**1**
0530	20	Name of locality 3	9	AN		**1**
0540	15	State name 4	2	A	Standard postal state abbreviations, stmbnn or blank	**1**
0550	15	Employer's State ID Number 4	14	AN		**1**
0560	16	State Wages 4	12	N		**1**
0570	17	State Income Tax 4	12	N		**1**
0575	18	Local Wages/ Tips 4	12	N		**1**
0577	19	Local Income Tax 4	12	N		**1**
0580	20	Name of locality 4	9	AN		**1**
0590		W-2 Indicator	1	A	"N" = non-standard (for altered, typed or handwritten forms) "S" = standard W-2	
		Record Terminus	1		Value "#"	

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Form W-2G

Field No.	W-2G Line No	Identification	Length	Description	Comments	
		HEADER SECTION				
		Byte Count	4	N	Required: enter number of bytes in unformatted record (4,861 maximum)	
		Start of Record Sentinel	4	A	Required Value "!!!!"	
0000		Record Id Type	6	A	Required Value "FRM "	
0001		Form Number	6	AN	Required Value "W-2G "	
0002		Page Number	5	AN	Required Value "PG01 "	
0003		Primary SSN	9	N	Taxpayer Identification Number	
0004		Filler	1	A	Blank	
0005		Form/Schedule Number	7	N	Required Value "0000001" - "0000030"	
		FORM W-2G INFORMATION				
0015		Payer Name Control	4	AN	First 4 characters of payer's name	
0020		Payer Name	35	AN	Allowable special characters are: ampersand (&), hyphen (-), slash (/), comma (,), plus (+), and blank ( )	
0021		Payer Name Line 2	35	AN	In care of addresses, or address continuation. Allowable special characters are space, ampersand, slash, hyphen and percent (%).	
0022		Payer's Address	35	AN	Allowable special characters are: ampersand (&), hyphen (-), slash (/), comma (,), percent (%) and literal "NONE"	
0023		Payer's City	22	AN	Allowable special character is space	
0024		Payer's State	2	A	(Standard Postal State Abbreviations) or period (.)	
0025		Payer's Zip Code	12	N	Left-justified	
0026		Payer Identification Number	9	N		
0030		Payer Telephone Number	10	N		

Field No.	W-2G Line No	Identification	Length	Description	Comments	
0040	1	Gross Winnings, etc.	12	N		
0050	2	Withholding	12	N		
0080	3	Type of Wager	13	AN		
0090	4	Date Won	8	DT	YYYYMMDD	
0100	5	Transaction	13	AN		
0105	6	Race	13	AN		
0120	7	Winnings from Identical Wagers	12	N		
0130	8	Cashier	13	AN		
0140		Winner's Name	35	AN	Allowable special character is hyphen	
0142		Winner's Address	35	AN	Allowable special characters are ampersand (&), hyphen (-), slash (/), comma (,), percent (%) and literal "NONE"	
0143		Winner's Address Continuation	35	AN		
0144		Winner's City	22	AN	Allowable special character is space	
0146		Winner's State	2	AN	Standard Postal State Abbreviations or period (.)	
0148		Winner's Zip Code	12	N	Left-justified	
0150	9	SSN	9	N	W-2G Social Security Number	
0160	10	Window	13	AN		
0180	11	First I.D.	13	AN		
0190	12	Second I.D.	13	AN		
0200	13	State Name	2	A	Standard Postal State Abbreviation	
0201	13	Payer's State I.D. No.	14	AN		
0210	14	State Income Tax Withheld	12	N		
0220		W-2G Indicator	1	A	"N" = non-standard (for altered, typed or handwritten forms) "S" = standard W-2G	
		Record Terminus	1		Value "#"	

Form 1099R

Field No.	1099R Line No	Identification	Length	Description	Comments	
		HEADER SECTION				
		Byte Count	4	N	Required: enter number of bytes in unformatted record (4,861 maximum)	
		Start of Record Sentinel	4	A	Required Value "!!!!"	
0000		Record Id Type	6	A	Required Value "FRM "	
0001		Form Number	6	AN	Required Value "1099R "	
0002		Page Number	5	AN	Required Value "PG01 "	
0003		Primary SSN	9	N	Taxpayer Identification Number	
0004		Filler	1	A	Blank	
0005		Form/Schedule Number	7	N	Required Value "0000001" - "0000020"	
		FORM 1099-R INFORMATION				
0010		Corrected Box	1	A	"X" or blank	
0015		Payer Name Control	4	A	First 4 characters of payer's name	
0020		Payer Name	35	AN		
0025		Payer Name Line 2	35	AN		
0030		Payer Address	35	AN		
0040		Payer City	22	AN		
0042		Payer State	2	A	Standard postal state abbreviations or period.	
0044		Payer Zip Code	12	N	Left-justified	
0050		Payer Identification Number	9	N		
0060		SSN	9	N		
0070		Recipient's Name	35	AN		
0080		Recipient's Address	35	AN		
0085		Recipient's Address Continuation	35	AN		
0090		Recipient's City	22	AN		
0092		Recipient's State	2	A	Standard postal state abbreviations or period.	
0094		Recipient's Zip Code	12	N	Left-justified	
0100		Account Number	30	AN	AN or Blank.	
0110	1	Gross Distribution	12	N		

Field No.	1099R Line No	Identification	Length	Description	Comments	
0120	2a	Taxable Amount	12	N		
0130	2b	Tax Amount not determined	1	A	"X" or Blank.	
0140	2b	Total Distribution Indicator	1	A	"X" or Blank.	
0150	3	Tax Amount for Capital Gain	12	N		
0160	4	Withholding	12	N		
0170	5	Employee Contributions/ Insurance premiums	12	N		
0180	6	Unrealized Securities Appreciation	12	N		
0190	7	Distribution Code	2	AN	.	
0200	7	IRA/SEP/SIMPLE Ind.	1	A	"X" or blank.	
0210	8	Other Distribution	12	N		
0220	8	Recipient's Other Distribution Percentage	6	R		
0230	9a	Recipient's Total Distribution Percentage	6	R		
0231	9b	Recipient's Total Contributions	12	N		
0240	10(1)	State Income Tax Withheld – 1	12	N		
0246	11(1)	State Name – 1	2	A	Standard Postal State Abbreviations	
0250	11(1)	Payer State I.D. No. –1	14	AN		
0255	12(1)	State Distribution - 1	12	N		
0260	13(1)	Local Income Tax Withheld – 1	12	N		
0270	14(1)	Name of Locality – 1	9	AN		
0275	15(1)	Local Distribution – 1	12	N		
0280	10(2)	State Income Tax Withheld – 2	12	N		
0286	11(2)	State Name – 2	2	A	Standard Postal State Abbreviations	
0290	11(2)	Payer State I.D. No. – 2	14	AN		
0300	12(2)	State Distribution – 2	12	N		
0310	13(2)	Local Income Tax Withheld – 2	12	N		
0320	14(2)	Name of Locality – 2	9	AN		

Field No.	1099R Line No	Identification	Length	Description	Comments	
0330	15(2)	Local Distribution – 2	12	N		
0340		1099-R Indicator	1	A	"N" = non-standard (for altered, typed or handwritten forms) "S" = standard 1099-R	
		Record Terminus	1		Value "#"	

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19. Acknowledgement Record Layout

The IRS will be handling the state acknowledgements. See the format below.

TRANA Outer

Field #	Position	Data	Description	Field Info	Length
	1	**0120**	Byte Count		4
	5	********	Record Sentinel		4
0000	9	**TRANAb**	Tran A Identifier (All Caps)		6
0010	15	**36821**	EIN of Transmitter	On Form 8633	9
0020	24	**State of Hawaii Department of Taxation**	Transmitter Name		35
0030	59	**PREPARER'S AGENT**	Transmitter Type		16
0040	75	**"D" = Memphis**	Processing Site		1
0050	76		Transmission Date	Date file is built - YYYYMMDD	8
0060	84		ETIN of State + Use Code	On Form 8633	7
0070	91		Julian Date	Blank	3
0080	94	**01 - ?**	Transmission Seq.	Files Per Day	2
0090	96	**A**	Transmission Format	A = ASCII	1
0100	97	**F**	Record Type	F = Fixed / V = Variable	1
0110	98		EFIN Of Transmitter	Blank	6
0120	104		Filler	Blank	5
0130	109		Reserved	Blank	1
0140	110		Reserved	Blank	1
0150	111		Reserved	Blank	6
0160	117	**T or P**	Production - Test	T = Test / P = Production	1
0170	118	**Z**	Transmission Type Code	Z = State Acknowledgement	1
0180	119		Reserved	Blank	1
	120	**#**	Terminus		1

TRANB Outer

Field #	Position	Data	Description	Field Info	Length
	1	**0120**	Byte Count		4
	5	****	Record Sentinel		4
0000	9	**TRANBb**	Tran B Identifier (All Caps)		6
0010	15	**36721**	EIN of Transmitter (Must match TRANA Record)		9
0020	24	**830 Punchbowl St**	Transmitter Address		35
0030	59	**Honolulu HI 96813**	Transmitter Type		35
0040	94	**8085871740**	Transmitter Phone		10
0050	104		Filler	**Blank**	16
	120	**#**	Terminus		1

TRANA Inner

Field #	Position	Data	Description	Field info	Length
	1	**0120**	Byte Count		4
	5	****	Record Sentinel		4
0000	9	**TRANAb**	Tran A Identifier (All Caps)		6
0010	15		EIN of Transmitter		9
0020	24		Transmitter Name (Mailbox ID)		35
0030	59	**PREPARER'S AGENT**	Transmitter Type		16
0040	75	**"D" = Memphis**	Processing Site		1
0050	76		Transmission Date	Date file is built - YYYYMMDD	8
0060	84		**ETIN of Transmitter**		7
0070	91		Julian Date		3
0080	94		Transmission Seq.		2
0090	96	**A**	Transmission Format	A = ASCII	1
0100	97	**F**	Record Type	F = Fixed / V = Variable	1
0110	98		**EFIN Of Transmitter**		6
0120	104		Filler	Blank	5
0130	109		Reserved	Blank	1
0140	110		Reserved	Blank	1
0150	111		Reserved	Blank	6
0160	117	**T or P**	Production - Test	T = Test / P = Production	1
0170	118	**Z**	Transmission Type Code	Z = State Acknowledgement	1
0180	119		Reserved	Blank	1
	120	**#**	Terminus		1

TRANB Inner

Field #	Position	Data	Description	Field Info	Length
	1	**0120**	Byte Count		4
	5	****	Record Sentinel		4
0000	9	**TRANBb**	Tran A Identifier (All Caps)		6
0010	15		EIN of Transmitter		9
0020	24		Transmitter Address		35
0030	59		Transmitter City State ZIP		35
0040	94		Transmitter Phone	**Blank**	10
0050	104		Filler	**Blank**	16
	120	**#**	Terminus		1

ACK Key Record

Field #	Position	Data	Description	Field Info	Length
	1	**0120**	Byte Count		4
	5	****	Record Sentinel		4
0000	9	**ACKbbb**	ACK Record ID		6
0005	15		Reserved IP Addr Code	Blank	1
0010	16		EIC Indicator	Blank	1
0020	17		Primary SSN		9
0030	26		RSN: Numeric ETIN (5) Transmitter Use Code (2) Julian Date (3) Trans Seq Number (2) Seq Num for Return (4)		16
0040	42		Refund or Balance Due field from return	Blank	12
0050	54		"A" = Accepted "R" = Rejected "D" = Duplicate		1
0060	55		Duplicate Code	Blank	3
0065	58		PIN Presence Indicator	Blank	1
0070	59		EFT Code	Blank	1
0080	60		Date Accepted	YYYYMMDD	8
0090	68		Return DCN		14
0100	82		Number of Error Records	Numeric 00-96	2
0110	84		FOUO RET SEQ NUM	Blank	13
0112	97		State DD Ind	Blank	1
0115	98		Payment Acknowledgment	Blank	15
0117	113		Date of Birth Validation	Blank	1
0118	114		Filler	Blank	1
0119	115		State Only Code	Blank	2
0120	117		Debt Code	Blank	1
0130	118	**HI**	State Packet Code		2
	120	#	Record Terminus Character		1

ACK Error Record

Field #	Position	Data	Description	Field Info	Length
	1	**0120**	Byte Count		4
	5	****	Start of Record Sentinel		4
0000	9	**ACKRbb**	Record ID		6
0010	15	Numeric (Must match ACK Key Record)	Primary Taxpayer SSN		9
0020	24		Reserved	Blank	7
0030	31		Error Record Sequence Number	Blank	2
0040	33		Error Form Record ID	Blank	6
0050	39		Error Form Record Type	Blank	6
0060	45	PG00b	Error Form Page Number		5
0070	50	0000001	Error Form Occurrence Number		7
0080	57		Error Field Sequence Number	Blank	4
0090	61	Numeric, Refer to HI Reject Codes	Error Code		4
0100	65		Filler	Blank	55
	120	**#**	Record Terminus Character		1

ACK Recap Record Inner

Field #	Position	Data	Description	Field Info	Length
	1	**"0120"**	Byte Count		4
	5	**"****"**	Start of Record Sentinel		4
0000	9	**"RECAPb"**	Record ID		6
0010	15		Filler	Blank	8
0020	23		Total EFT Count	Blank	6
0030	29		Total Return Count	Return count for ETIN (Total ACK Key count)	6
0040	35		ETIN + Use Code (Transmitter)		7
0050	42		Julian Date of Transmission		3
0060	45		Transmission Sequence Number for Julian Date		2
0070	47		Total Accepted Returns	Accepted for ETIN	6
0080	53		Total Duplicated Returns	Blank	6
0090	59		Total Rejected Returns	Rejected for ETIN	6
0100	65		Total Duplicated EFT	Blank	6
0110	71		Computed EFT Count	Blank	6
0120	77		Computed Return Count	Blank	6
0130	83		Total State Only Return Count	Blank	6

Field #	Position	Data	Description	Field Info	Length
0135	89		Total Accepted State Only	Blank	6
0137	95		Filler	Blank	5
0140	100		Acknowledgement file name	IRS Determined	20
	120	**#**	Record Terminus Character	Sort by ETIN	1

ACK Recap Record Outer

Field #	Position	Data	Description	Field Info	Length
	1	**"0120"**	Byte Count		4
	5	"****"	Start of Record Sentinel		4
0000	9	**"RECAPb"**	Record ID		6
0010	15		Filler	Blank	8
0020	23		Total EFT Count	Blank	6
0030	29		Total Return Count	Total of Inner envelopes	6
0040	35		ETIN + Use Code (State ETIN)	Must Match TRANA Outer record	7
0050	42		Julian Date of Transmission	Blank	3
0060	45		Transmission Sequence Number for Julian Date	Blank	2
0070	47		Total Accepted Returns		6
0080	53		Total Duplicated Returns		6
0090	59		Total Rejected Returns		6
0100	65		Total Duplicated EFT	Blank	6
0110	71		Computed EFT Count	Blank	6
0120	77		Computed Return Count	Blank	6
0130	83		Total State Only Return Count	Blank	6
0135	89		Total Accepted State Only	Blank	6
0137	95		Filler	Blank	5
0140	100		Acknowledgement file name	Must be blank	20
	120	**#**	Record Terminus Character		1

Backup Acknowledgement System

Field Number	Identification	Length	Description	Comments
State Header Record (One per transmission for each Transmitter Mailbox #(i.e. ETIN#))				
1	Byte Count	4	A	Value "0021"
2	Header ID	5	A	Value "BEGIN"
3	Batch Count by Transmitter Mailbox #	5	A	
4	Transmitter Mailbox # Left justified	5	AN	From Generic Record Field 0052 a
5	State ID	2	A	Value "HI"
State Detail Record (One or more per transmission for each Transmitter Mailbox #)				
6	Byte Count	4	A	Value "0058"
7	Transmitter Mailbox # Left justified	5	AN	
8	State ID	2	A	Value "HI"
9	Electronic Filer EFIN #	6	N	Value Numeric
10	Batch and Serial # from DCN	5	N	Value Numeric
11	SSN of Primary Taxpayer	9	N	Value Numeric
12	Julian Date	3	N	Value Numeric
13	Acceptance Code	1	A	
14	EFT Code	1	N	Will not be used
15	Error Code #1	3	N	
16	Error Code #2	3	N	
17	RSN	16	N	From Generic Record Field 0023
State Trailer Record (One per transmission for each Transmitter Mailbox #)				
18	Byte Count	4	A	Value "0019"
19	End ID	3	A	Value "END"
20	Batch Count by Transmitter Mailbox #	5	N	
21	Transmitter Mailbox # Left justified	5	AN	
22	State ID	2	A	Value "HI"

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20. Reject Codes

Note: For the most part, the definition of "invalid" means a numeric field contained characters, the field exceeded the required length, or data was negative when it should not be.

Summary of Changes to Reject Codes for 2006

Added: **January 18, 2006**

- Form N-11 and N-15   <u>field no.</u>
  - o   0900   Invalid Hawaii Return ID   N-11 0305 h
  - o   0900   Invalid Hawaii Return ID   N-15 0310 x

Added:

- Form N-11
  - o   0230   Unauthorized Electronic Transmitter Identification Number (ETIN) for the Resident Individual Income Tax Return (Form N-11).

- Form N-15
  - o   0590   Unauthorized Electronic Transmitter Identification Number (ETIN) for the Nonresident Individual Income Tax Return (Form N-15).
  - o   0591   Unauthorized Electronic Transmitter Identification Number (ETIN) for the Part-Year Resident Individual Income Tax Return (Form N-15).

N-11

0001   Invalid SSN on N-11 generic record.
0003   Specified length of the generic record does not match the byte count.
0006   Invalid state code
0009   Invalid Julian date
0012   Invalid Hawaii filing status code
0015   Invalid spouse's SSN
0018   Invalid DCN on generic record
0021   Invalid RSN
0024   Invalid Federal AGI Amount
0027   Invalid Wage Difference Amount
0030   Invalid Out-of-State Bonds Amount
0033   Invalid Other Additions Amount
0036   Invalid Federal AGI=HI Additions Amount
0039   Invalid Pension Subtractions Amount
0042   Invalid Social Security Benefits Amount
0045   Invalid Reserve-Guard Pay Amount
0048   Invalid Individual Housing Amount
0051   Invalid Other Subtractions Amount
0054   Invalid Total Subtractions Amount
0057   Invalid Hawaii AGI 1 Amount

0060   Invalid Medical Deduction Amount
0063   Invalid Taxes Deduction Amount
0066   Invalid Interest Deduction Amount
0069   Invalid Contributions Amount
0072   Invalid Casualty Losses Amount
0075   Invalid Miscellaneous Deductions Amount
0078   Invalid Total Deductions Amount
0081   Invalid AGI Less Deductions Amount
0084   Invalid Exemption Amount
0087   Invalid Taxable Income Amount
0090   Invalid Net LT Capital Gain Amount
0093   Invalid Tax Liability Amount
0096   Invalid Total Non-Refundable Credits.
0099   Invalid Balance
0102   Invalid Tax Withheld Amount
0105   Invalid Estimated Tax
0108   Invalid Estimated From Prior Year
0111   Invalid Paid with Extension Amount
0114   Invalid Low-income Credit
0117   Invalid Renter's Credit
0120   Invalid Dependent Care Credit
0123   Invalid Child Car Seat Credit. No entry.
0126   Invalid Total Payments
0129   Invalid Overpaid Amount
0132   Invalid Refund Request Amount
0136   Invalid Apply to Estimated Tax Amount
0139   Invalid Balance Due
0142   Invalid Estimated Tax Penalty Amount
0146   Invalid Schedule C Amount
0149   Invalid Schedule E Amount
0152   Invalid Schedule F Amount
0155   Invalid Preparer's FEIN
0158   Invalid Preparer's Zip
0161   Missing Primary Last Name
0164   Invalid Adjusted Gross Income
0167   Invalid Year Spouse Died
0170   Invalid Total Exemptions for Taxpayer and Spouse
0173   Invalid Number of Dependent Children
0176   Invalid Number of Other Dependents
0179   Invalid Total Number of Exemptions
0182   Invalid DHS Exemptions
0188   Invalid Total Additions Amount
0191   Duplicate DCN. N11 and any corresponding attachments were not saved.
0194   Oval was filled in for address change but the Address information is
        missing.

0197	Oval was filled in for address change and the Zip Code is present but the City is missing.
0200	Oval was filled in for address change and the Zip Code is present but the State is missing.
0206	Invalid Designee Phone Number
0209	Invalid General Income Credit. No entry.
0212	Invalid Total Refundable Credits from CR.
0218	Invalid Overpayment Less Application of Estimated
0221	Invalid N-168 checkbox. No entry allowed.
0224	More than two errors on the generic record were found for this taxpayer.
0227	Invalid Total special fund contributions amount.
0900	Invalid Hawaii Return ID
0230	Unauthorized Electronic Transmitter Identification Number (ETIN) for the Resident Individual Income Tax Return (Form N-11).

N-15

0300	Invalid SSN on N-15 generic record.
0303	Specified length of the generic record does not match the byte count.
0306	Invalid Julian date
0309	Invalid DCN on generic record
0310	Invalid RSN
0314	Invalid state code
0317	Invalid spouse's SSN
0320	Invalid Hawaii filing status code
0323	Oval was not filled in for Part-Year Resident or oval was not filled in for Nonresident or oval was not filled in for Nonresident Alien.
0327	Invalid Total Income wages, salaries, tips, etc. total amount.
0330	Invalid Hawaii Income wages, salaries, tips, etc. total amount.
0333	Invalid Total Income interest income amount.
0336	Invalid Hawaii Income interest income amount.
0339	Invalid Total Income ordinary dividends amount.
0342	Invalid Hawaii Income ordinary dividends amount.
0345	Invalid Total Income state income tax refund amount.
0348	Invalid Hawaii Income state income tax refund amount.
0351	Invalid Total Income alimony received amount.
0354	Invalid Hawaii Income alimony received amount.
0357	Invalid Total Income business or farm income (loss) amount.
0360	Invalid Hawaii Income business or farm income (loss) amount.
0361	Invalid Total Income capital gain (loss) amount.
0362	Invalid Hawaii Income capital gain (loss) amount.
0363	Invalid Total Income IRA distributions amount.
0369	Invalid Hawaii Income IRA distributions amount.
0370	Invalid Total Income supplemental gains or (losses) amount.
0371	Invalid Hawaii Income supplemental gains or (losses) amount.
0372	Invalid Total Income rents, royalties, partnerships, estates,

trusts, etc. amount.

0375   Invalid Hawaii Income rents, royalties, partnerships, estates, trusts etc. amount.

0376   Invalid Total Income pensions and annuities amount.

0377   Invalid Hawaii Income pensions and annuities amount.

0378   Invalid Total Income unemployment compensation (insurance) amount.

0381   Invalid Hawaii Income unemployment compensation (insurance) amount.

0382   Invalid Total other income amount.

0383   Invalid Hawaii other income amount.

0384   Invalid Total Income total amount.

0387   Invalid Hawaii Income total amount.

0390   Invalid Total Income Educator Expenses amount.

0393   Invalid Hawaii Income Educator Expenses amount.

0394   Invalid Total Income certain business expenses amount.

0395   Invalid Hawaii Income certain business expenses amount.

0396   Invalid Total Income IRA deduction amount.

0399   Invalid Hawaii Income IRA deduction amount.

0402   Invalid Total Income student loan interest deduction amount.

0405   Invalid Hawaii Income student loan interest deduction amount.

0408   Invalid Total Income health savings account deduction amount.

0411   Invalid Hawaii Income health savings account deduction amount.

0412   Invalid Total Income moving expenses amount.

0413   Invalid Hawaii Income moving expenses amount.

0414   Invalid Total Income one-half of self-employment tax amount.

0417   Invalid Hawaii Income one-half of self-employment tax amount.

0420   Invalid Total Income self-employed health insurance deduction amount.

0423   Invalid Hawaii Income self-employed health insurance deduction amount.

0427   Invalid Total Income self-employed SEP, SIMPLE, and qualified plans amount.

0430   Invalid Hawaii Income self-employed SEP, SIMPLE, and qualified plans amount.

0433   Invalid Total Income penalty on early withdrawal of savings amount.

0436   Invalid Hawaii Income penalty on early withdrawal of savings amount.

0437   Invalid Total Income alimony paid amount.

0438   Invalid Hawaii Income alimony paid amount.

0439   Invalid Total Income payments to an individual housing account amount.

0442   Invalid Hawaii Income payments to an individual housing account amount.

0445   Invalid Total Income military reserve or Hawaii National Guard duty pay amount.

0448	Invalid Hawaii Income military reserve or Hawaii National Guard duty pay amount.
0449	Invalid Total Income exceptional trees deduction amount.
0450	Invalid Hawaii Income exceptional trees deduction amount.
0451	Invalid Total Income total adjustments amount.
0453	Invalid Hawaii Income total adjustments amount.
0455	Invalid Total adjusted gross income amount.
0456	Invalid Hawaii adjusted gross income amount.
0459	Invalid Ratio of Hawaii AGI to Total AGI amount.
0462	Invalid Medical and Dental expenses amounts.
0465	Invalid Taxes amount.
0468	Invalid Interest expense amount.
0469	Invalid Contributions amount.
0470	Invalid Miscellaneous deductions amount.
0471	Invalid Total Itemized Deductions amount.
0472	Invalid Casualty and theft losses amount.
0474	Invalid Standard Deduction amount.
0477	Invalid Prorated Standard Deduction amount.
0480	Invalid Hawaii AGI less deductions amount.
0483	Invalid Exemptions amount.
0486	Invalid Prorated Exemption(s) amount.
0489	Invalid Taxable Income amount.
0492	Invalid Net Capital gains amount.
0495	Invalid Total Tax liability amount.
0498	Invalid Total Nonrefundable tax credits amount.
0501	Invalid Balance amount.
0504	Invalid Hawaii State Income tax withheld amount.
0506	Invalid Tax payment amount.
0507	Invalid Estimated tax applied from 2004 return amount.
0510	Invalid Amount paid with extensions.
0513	Invalid Low-Income Refundable tax credit amount.
0516	Invalid Low-Income Household Renters credit amount.
0519	Invalid Child and Dependent Care Expenses amount.
0520	Invalid Credit for Child Passenger Restraint System(s) amount.
0522	Invalid Total refundable tax credits amount.
0525	Invalid Total Payments and Credits amount.
0528	Invalid Overpaid amount.
0531	Invalid Amount applied to 2006 Estimated Tax.
0533	Invalid Overpaid less Applied Estimated tax amount.
0536	Invalid Contribution to Hawaii schools special fund amount.
0539	Invalid Contribution to Hawaii public libraries special fund amount.
0540	Invalid Contribution to domestic violence / child abuse and neglect funds amount. No entry allowed.
0542	Invalid Total special fund contribution amount.
0545	Invalid Refund amount.

0548   Invalid Balance Due amount.
0551   Invalid Estimated tax penalty amount.
0554   Invalid Preparer's FEIN.
0557   Invalid Preparer's Zip code.
0560   Oval was filled in for address change but the address information is missing.
0563   Oval was filled in for address change and the Zip code is present but the city is missing.
0566   Oval was filled in for address change and the Zip code is present but the state is missing.
0569   Duplicate DCN. N15 and any corresponding attachments were not saved.
0572   Invalid filled in oval for N-168. No entry allowed.
0575   Invalid Year Spouse died.
0578   Invalid DHS, etc. exemptions.
0581   More than two errors on the generic record were found for this taxpayer.
0584   Invalid Total Exemptions for Taxpayer and Spouse.
0585   Invalid Number of Dependent Children.
0586   Invalid Number of Other Dependents.
0587   Invalid Total Number of Exemptions.
0900   Invalid Hawaii Return ID
0590   Unauthorized Electronic Transmitter Identification Number (ETIN) for the Nonresident Individual Income Tax Return (Form N-15).
0591   Unauthorized Electronic Transmitter Identification Number (ETIN) for the Part-Year Resident Individual Income Tax Return (Form N-15).